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STATE OF CALIFORNIA

Franchise Tax Board

ANNUAL REPORT

1982 CALENDAR YEAR

Members of the Board

Kenneth Cory, *Chairman*
William E. Bennett — *Controller*
Mary Ann Graves — *Chairman, Board of Equalization*
Director of Finance

Gerald H. Goldberg
Executive Officer

Including Statistics of Income Compiled from 1981 Returns of Individuals and Corporations

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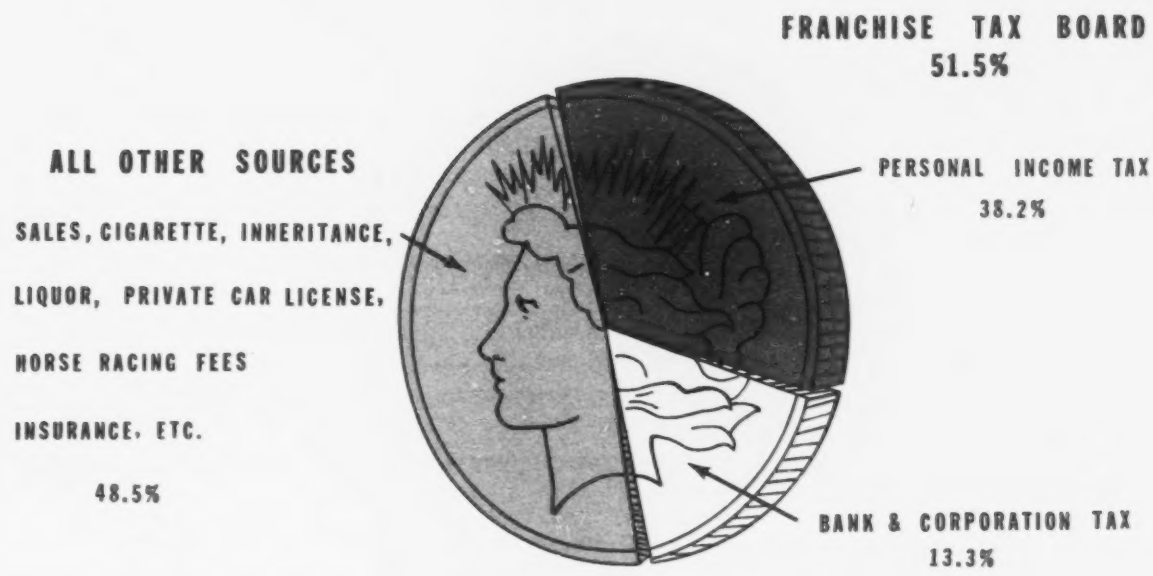
GENERAL FUND REVENUES



CALENDAR YEAR 1982

GENERAL FUND CALENDAR YEAR COLLECTIONS
Cash Basis *

	1981		1982		Percent Change from Previous Year
	Amount ($millions)	Percent of Total	Amount ($millions)	Percent of Total	
FRANCHISE TAX BOARD					
Personal Income Tax	$7,473.9	36.1	$7,558.7	38.2	1.1
Bank and Corporation Taxes	2,878.0	13.9	2,635.3	13.3	−8.4
Subtotals	$10,351.9	50.0	$10,194.0	51.5	−1.5
OTHER REVENUES					
Retail Sales and Use Taxes	$7,767.0	37.5	$7,330.9	37.0	−5.7
Gift and Inheritance Taxes	515.3	2.5	529.3	2.7	2.7
Insurance Company Tax	469.5	2.3	488.0	2.5	3.9
Cigarette Tax	209.6	1.0	202.7	1.0	−3.3
Alcoholic Beverage Excise Taxes	157.1	0.8	137.6	0.7	−12.4
Horse Racing Fees	111.1	0.5	105.5	0.5	−5.0
Other Revenues Plus Interest on Investments	1,123.7	5.4	813.4	4.1	−27.6
Subtotals	$10,353.3	50.0	$9,597.5	48.5	−7.3
Grand Totals	$20,705.2	100.0	$19,791.5	100.0	−4.4

* Derived from monthly cash flow statement in State Budget.

INTRODUCTION

The Franchise Tax Board administers the Personal Income Tax Law, the Bank and Corporation Tax Law and the Homeowner and Renter Assistance Law.

The Board's chairman is Kenneth Cory, State Controller, and Board Members are William Bennett, Chairman of the Board of Equalization, and Michael Franchetti, Director of the Department of Finance. The Board's Executive Officer is Gerald Goldberg who is responsible for the daily administration.

Franchise Tax Board has a staff of 2,428 full-time employees and an annual budget of $85 million.

TAX PAID

During 1982, Californians filed just under 11 million 1981 income year returns and paid $7.6 billion in State taxes. During the same period, banks and corporations filed 300,000 returns totaling $2.6 billion in paid tax.

REVENUE FOR THE GENERAL FUND

The department collected $10.2 billion, which represents 51.5% of the General Fund revenue in calendar year 1982.

The Personal Income Tax Program accounted for 38.2% of the General Fund total and the Bank and Corporation Tax Program accounted for 13.3%.

540A USAGE

During 1982, 3.6 million personal income tax returns filed were short Form 540A with the balance of 7.1 million filed on the regular Form 540. Usage of 540A single-page returns increased by nearly a half million over 1981. This rather dramatic increase was due to the removal of the dividend and interest income limitation that disqualified taxpayers from using the form in cases where such income exceeded $400 for the year. Taxpayers may file Form 540A if they are full-year residents with only wages, salaries, tips, interest and dividend income, and are not itemizing deductions. The only credits allowable on the short form are for withholding, low income, renters, and personal exemptions.

TAX GAP—PROJECT FAIR SHARE

As do the vast majority of Americans, most Californians comply with the income tax laws through the self-assessment system. In recent years, however, tax evasion or noncompliance has grown dramatically. Tax evasion is placing an unfair tax burden upon the honest taxpayers. This noncompliance problem, commonly referred to as the "tax gap," has a number of components:

- Failure to file returns
- Underreporting of income
- Overstatement of deductions and credits
- Abusive tax shelter schemes
- Organized illegal tax protester schemes
- Illegal activities

To increase focus on this tax gap phenomenon, the department in early 1982 initiated Project Fair Share. Directed by the Compliance Development Program, three strategies have been developed and are being implemented:

1. Legislative proposals to close loopholes and provide improved enforcement tools.
2. Public education to increase the awareness of the problem and its consequences.
3. Increased data sharing and enforcement to better identify and deal with those involved in noncompliance.

While these current efforts will help reduce the size of the tax gap, it will require a long-term, continuing effort utilizing these tools to close the tax gap.

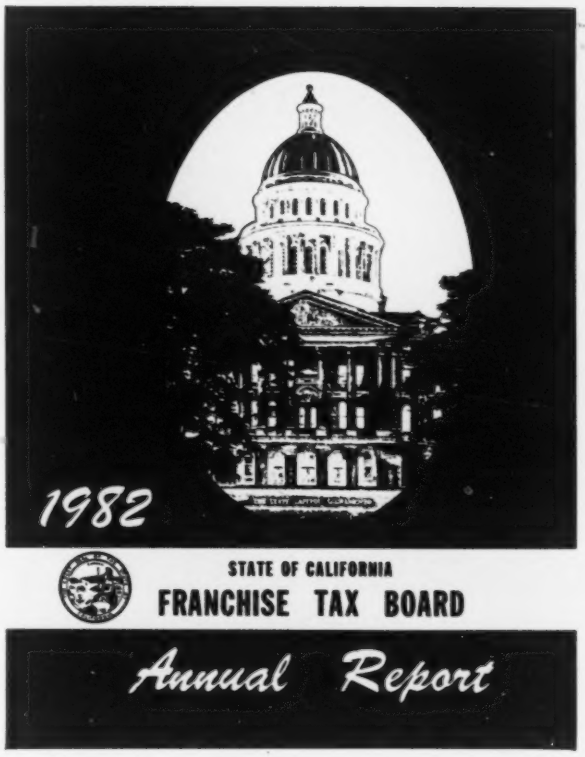
ILLEGAL ACTIVITIES PROGRAM

In 1967 the Franchise Tax Board (FTB) established an objective of discovering and taxing individuals and corporations who derive income from illegal sources and who fail to report that income.

Since that time, FTB has successfully used information provided by law enforcement agencies at all levels to issue jeopardy tax assessments and collect taxes from persons known to have been deriving income from the sale of controlled substances, from bookmaking, fencing and other specifically defined illegal activities.

During the latter half of 1982, FTB determined that an expanded tax enforcement program was warranted and redirected resources in the district offices to work in the illegal activities program. The redirection effort began to show results before the end of the calendar year through an increase in the number of tax assessments issued and the amount of tax collected. The 1982 number of assessments totaled 828 compared to 439 in 1981 and the 1982 tax collections totaled $3.9 million compared to $2.9 million for 1981.

PERSONAL INCOME TAX



California taxpayers filed 10.7 million personal income tax returns for the 1981 taxable year representing a 3.2 percent increase over the prior year's 10.3 million. Self-assessed personal income taxes amount to $6.8 billion for an increase of 9.2 percent.

The Personal Income Tax Appendix provides a series of statistical tables with detailed distributions of tax returns filed by income level, marital status, and county.

Tax Returns Filed

The graph on types of returns shows the more dramatic increases in single and unmarried head of household returns relative to joint returns of married taxpayers over the past several years. The increase for joint filers has been 12.5 percent since 1973; single taxpayers increased 72.8 percent and head of household filers 146.8 percent. In 1973 nearly 60 percent of tax returns were filed by married taxpayers; their share of total returns has diminished to around 45 percent. Unmarried heads of household returns have increased from 6 percent in 1973 to 11 percent for 1981.

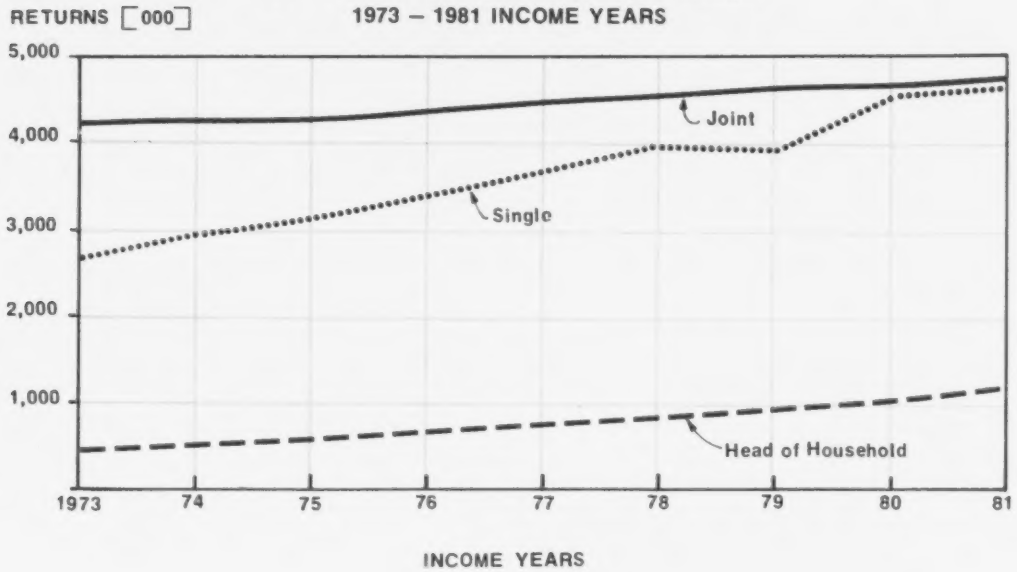
Indexing

In order to reduce the escalating effect of inflation on tax liabilities under fixed tax brackets, standard deduction and personal credit amounts, the legislature provided for "indexing" beginning with the 1978 taxable year. Under this provision, tax brackets are widened and the allowances for the standard deduction and personal and dependent credits are enlarged to reflect the percentage change in the California Consumer Price Index.

The index factor for the 1981 taxable year as applied to the tax brackets was 8.3 percent. Indexing has increased the threshold for the top 11 percent bracket from $31,000 in 1977 to $44,280 for joint filers. The personal credit amount has increased from $50 to $70 and the standard deduction from $2,000 to $2,800 for joint filers.

Indexing reduced the tax liability of Californians $2.2 billion for the 1981 taxable year.

9 YEAR TREND
OF TYPES OF TAX RETURNS FILED



Income Reported

The California Personal Income Tax Law, similar to Federal law, requires the reporting of most sources of income. In addition to the more obvious sources of income such as salaries and wages, dividends, and interest, reportable income also includes such items as alimony, annuities and pensions, gross receipts of unincorporated businesses, rents and royalties, gains on the sale of capital assets, gambling winnings, and net income from estates and trusts. Non-reportable income is either in the form of transfer payments, such as social security, unemployment insurance, or welfare payments or is statutorily exempt such as interest on government bonds.

Personal Income Tax
RETURNS BY INCOME CLASS
1980 and 1981 Income Years

Adjusted Gross Income Class	*1980 Income Year Returns*	*1981 Income Year Returns*	*Percent Change 1980 to 1981*
Less than $5,000	2,289,522	2,259,716	−1.3
$5,000 to 10,000	1,795,720	1,780,335	−0.9
10,000 to 15,000	1,578,275	1,501,135	−4.9
15,000 to 20,000	1,172,160	1,179,875	+0.7
20,000 to 25,000	954,415	957,695	+0.3
25,000 to 30,000	721,665	772,510	+7.0
30,000 to 40,000	917,615	1,032,570	+12.5
40,000 to 50,000	449,000	575,745	+28.2
50,000 and over	457,282	602,338	+31.7
Totals	10,335,674	10,661,919	+3.2

ADJUSTED GROSS INCOME

Adjusted gross income is the basis for the income distributions shown in the Statistical Appendix. Adjusted gross income literally means gross income less adjustments. These adjustments are primarily for expenses incurred in earning income, such as employee business expenses and moving expenses. Some adjustments are designed to promote desirable social objectives such as encouraging taxpayers to save for their retirement through individual and self-employed retirement plans.

Deductions from adjusted gross income are provided to exclude certain expenditures from the measure of the tax. Some expenses can impair the taxpayer's ability to pay taxes, such as large medical costs and casualty losses. Other deductions are used as incentives such as the promotion of charitable contributions. If these "itemized" deductions do not exceed the standard deduction amount available to all taxpayers, the latter can be taken instead.

Adjusted gross income is reduced by deductions, either standard or itemized, to arrive at taxable income. The progressive tax rate schedule, ranging from one to 11 percent, is applied to this base in determining the tax before credits. The progressivity of the tax structure can be seen from the graph on Returns & Tax By Income Level. Taxpayers with adjusted gross incomes under $10,000 made up 37.9 percent of all returns filed but accounted for only 1.1 percent of the total tax paid whereas taxpayers with incomes above $50,000 comprised only 5.6 percent of all returns filed but paid 46.4 percent of the total tax.

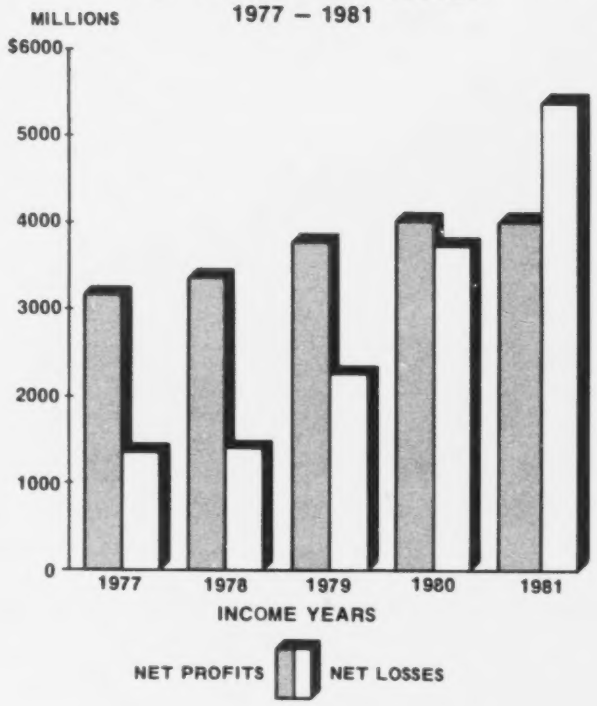
Adjusted gross income is composed of several reportable income sources. The largest component continues to be salaries and wages, representing 79.8 percent of all income. Interest income is a distant second with 8.2 percent. Net sales of capital assets, annuities and pensions, net business and professional gains, and dividends comprised around 3 percent each.

The greatest increase in an income source over the prior year was interest income at 35.2 percent. Interest rates during the year were maintained at high levels. Deregulation of financial institutions, authorized by the Financial Institutions Deregulation and Monetary Control Act of 1980, and the introduction of money market rate accounts in December of that year led to large inflows of funds to both banks and savings and loans.

Dividend income increased 24 percent over the prior year, followed by annuities and pensions and other income (royalties, alimony, gambling winnings, etc.) around 16 percent each and salaries and wages at 11 percent.

The poor showing of net business gains reflects the recessionary-proned economy during much of 1981 and includes the generally poor performance of the farming industry which was especially hard hit by high production and interest costs.

In net terms, total partnership losses exceeded gains for 1981. This outcome can be explained by both the rather unfavorable economic climate in general and the popularity of tax planning measures designed for short-term interest deductions and loss offsets against other income. The bar chart on partnership net profits vs. losses since 1977 shows the rather dramatic growth in reported losses relative to gains. Reported net losses in 1977 were less than half of the total of net gains; but, by 1981, they were one-third larger than net gains.



Personal Income Tax

SOURCES OF REPORTED ADJUSTED GROSS INCOME

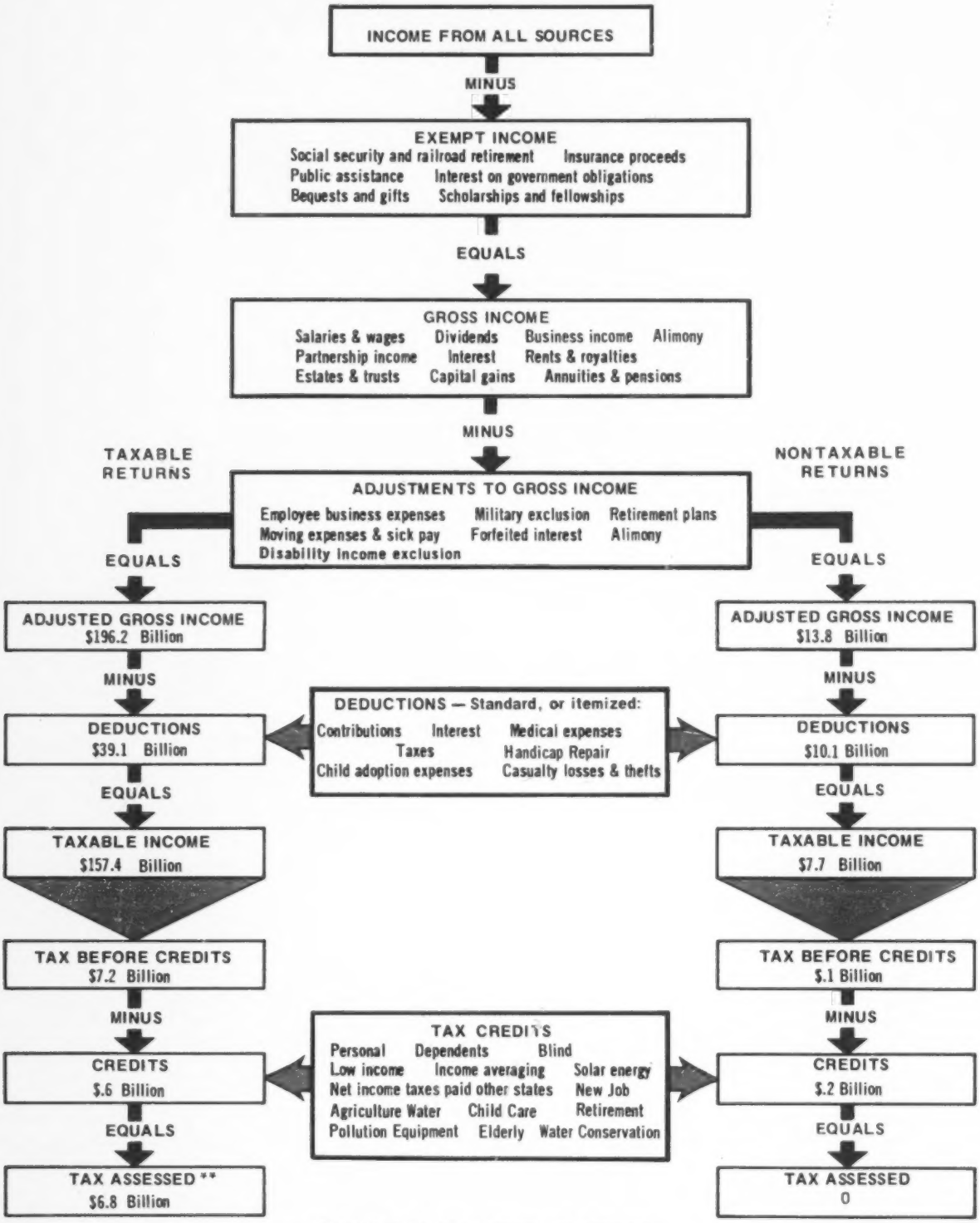
1980 and 1981 Income Year

Source of Income	*1980 Income Year Amount ($millions)*	*1981 Income Year*		*Percent Change 1980 to 1981*
		Amount ($millions)	*Percent of Total Income*	
Salaries and Wages	$153,251.0	$170,633.1	79.8	+11.3
Dividends	4,843.5	6,007.8	2.8	+24.0
Interest	12,983.6	17,554.9	8.2	+35.2
Annuities and Pensions	5,854.9	6,803.0	3.2	+16.2
Net Sales of Capital Assets	7,006.1	7,297.9	3.4	+4.2
Rents and Royalties	−1,083.8	−2,022.5	−0.9	−86.6
Net Business and Professional Gains *	7,795.5	6,775.8	3.2	−13.1
Net Partnership Gains	357.4	−1,356.0	−0.6	−479.4
Other Income **	1,711.6	1,995.0	+0.9	+16.6
Total Income	$192,719.8	$213,689.0	100.0	+10.9
Total of Adjustments to Income	3,423.0	3,747.1		+9.5
Total Adjusted Gross Income	$189,296.8	$209,941.9		+10.9

* Includes farm income and losses.

** Includes net income from fiduciaries, net income from the disposition of noncapital assets, income from alimony, gambling, and other miscellaneous sources.

COMPONENTS OF THE PERSONAL INCOME TAX *



* Details in Personal Income Tax Appendix

** Includes preference tax

DEDUCTIONS

For the 1981 taxable year, the standard deduction (after indexing) was $1,400 for a single person or a married person filing separately, and $2,800 for a married couple filing jointly, head of household, or surviving spouse.

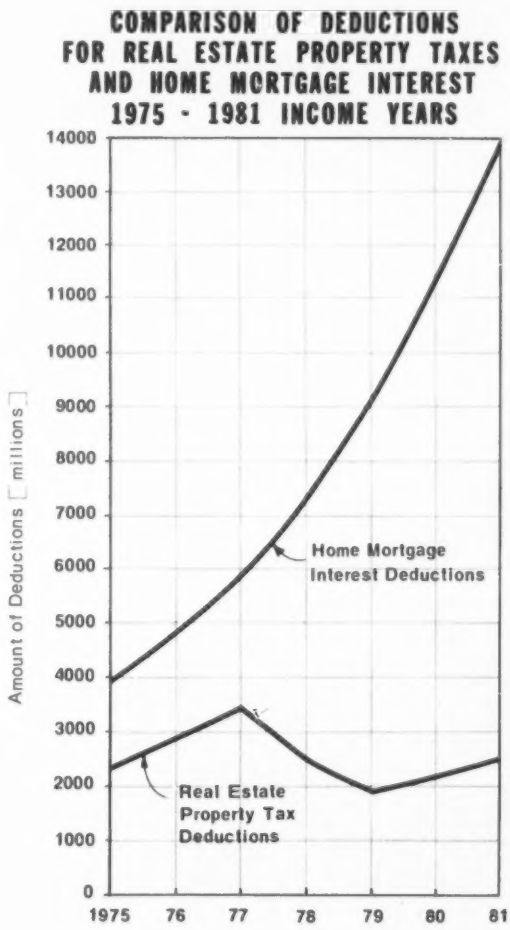
The standard deduction was claimed on 6.6 million returns, 62 percent of all returns filed. Standard deductions totaled $13 billion representing 26.4 percent of all deductions from adjusted gross income.

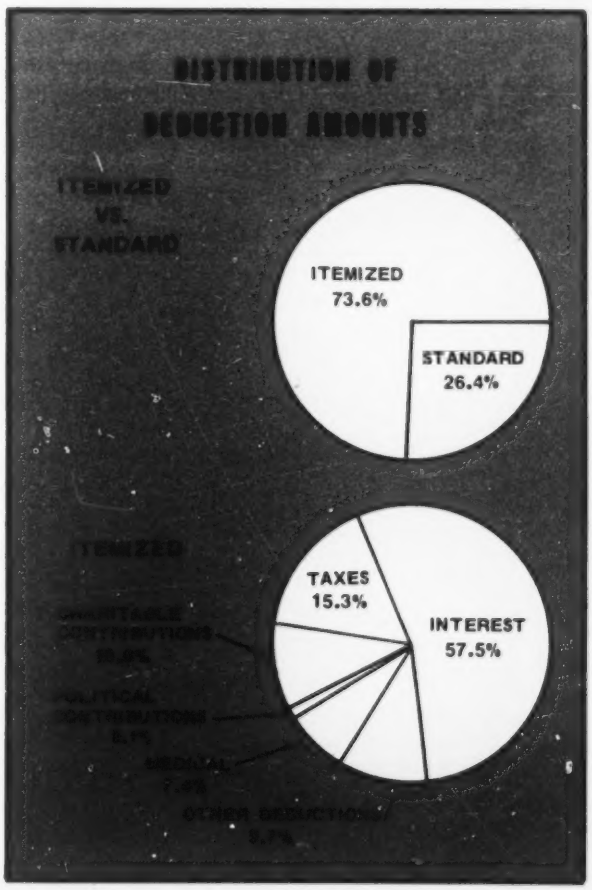
In lieu of the standard deduction, allowable itemized deductions include medical expenses above a threshold amount, charitable and political contributions, most state and local taxes (except state personal income taxes), interest expenses, and casualty and theft losses. Itemized deductions were reported on 4.1 million returns, 38 percent of all returns filed, amounting to $36.2 billion or 73.6 percent of total deductions.

The table on Itemized Deductions by Type gives the relative frequency and amount of itemized deductions claimed for the 1981 taxable year. Home mortgage interest and other interest continue to dominate all deduction categories, comprising 57.5 percent of total itemized deductions claimed. This outcome can be explained by the impact of inflation on the cost of loanable funds plus the high cost of housing. The average home mortgage interest deduction was $4,489.

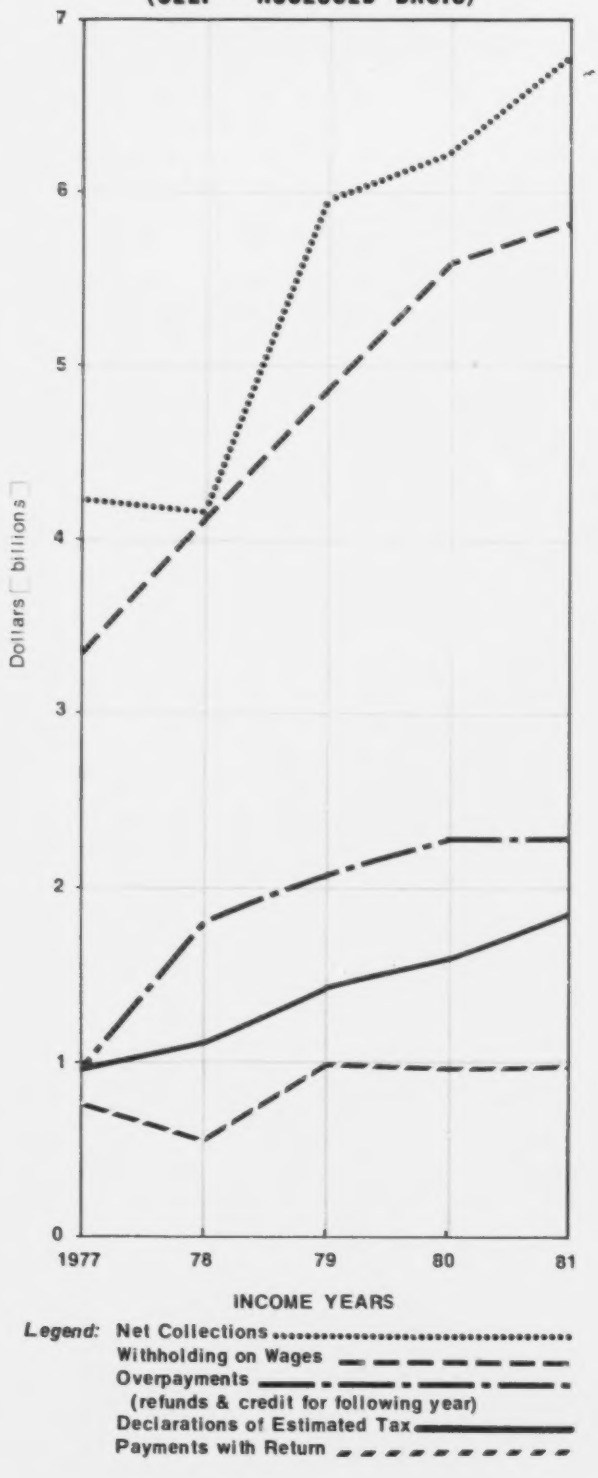
The second largest deduction category was for state and local taxes paid during the year. Real estate taxes and the sales tax accounted for 85 percent of all deductible taxes.

Adding both standard deductions and itemized deductions resulted in total deductions from adjusted gross income of $49.3 billion, an increase of 16.6 percent over 1980.





COMPONENTS OF PERSONAL INCOME TAX REVENUES (SELF - ASSESSED BASIS)



TAX PAYMENTS

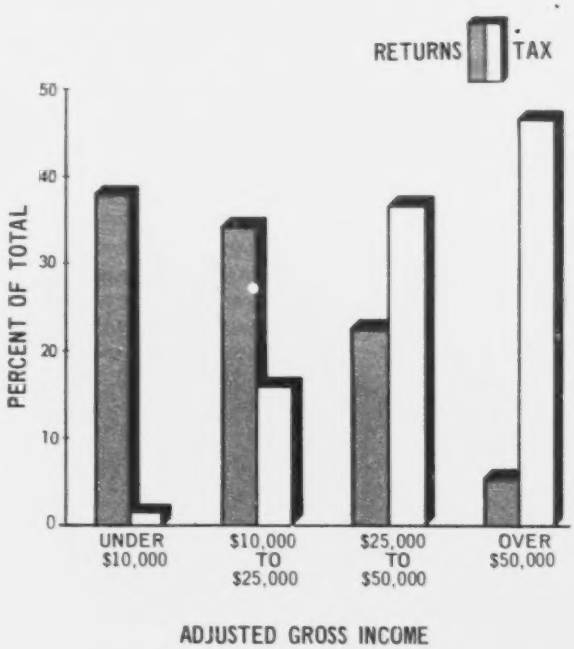
The graph on Components of Personal Income Tax Revenues depicts the source and relative magnitude of the various tax payments made for taxable years 1977–81.

Withholding continues its steady upward climb reaching $5.8 billion for 1981, followed by estimated tax payments at $1.8 billion and payments with filing of return at $950 million.

Income tax withholding was reported on 8.2 million returns, 77 percent of all returns filed, for an average tax withheld of $709. Estimated tax payments were reported on 913,665 returns of typically higher income individuals representing 8.6 percent of all returns with an average payment of $2,027.

Approximately 8.2 million taxpayers were eligible for refunds or elected to apply overpayments to the following year's tax amounting to $2.3 billion. Various factors contributed to overpayments such as special tax credits, understating the impact of deductions in claiming withholding allowances and the lag in adjusting tax brackets for current year inflation under indexing.

RETURNS AND TAX BY INCOME LEVEL



PREFERENCE INCOME TAX

Preference income consists of certain items which afford preferential tax treatment by reducing the amount of income subject to the regular income tax. The preference tax is separate and in addition to the regular personal income tax and serves to limit to some degree what is considered to be "excessive" tax benefits.

The original tax rate adopted in 1971 was a flat 2.5 percent on preference income with a $30,000 exclusion. This was replaced, effective with the 1975 taxable year, by a progressive schedule related to the amount of preference income and filing status. The exemption was reduced to $4,000 for single persons and $8,000 for others, and a sliding scale of tax rates ranging from 0.5 percent to 5.5 percent (half the regular income tax rates) was applied. Tax preference items subject to this tax include:

- The excess of certain itemized deductions over 60% of adjusted gross income. Deductions for taxes paid, medical expenses, and casualty losses are excluded.
- Accelerated depreciation on property in excess of straight line recovery.
- Percentage depletion claimed in excess of the adjusted basis of mineral and timber-producing property.
- "Paper profit" on exercise of stock options (representing the benefit in purchasing stock at the option price rather than the higher market price).
- That portion of capital gain income not taxed under the regular income tax (excluding gain on the sale of owner-occupied dwellings).
- The excess of intangible drilling and development costs (e.g., labor, fuel, drilling equipment repairs and depreciation, rental equipment) paid in connection with oil, gas, and geothermal wells (other than on nonproductive wells) over straight line recovery.
- The amount of net farm losses in excess of $50,000 that is deducted from nonfarm income. This item does not apply if two-thirds or more of the taxpayer's average gross income from all sources for the taxable year and preceding two years is from farming.

For 1981, preference tax payments totalling $208 million were reported on 160,537 returns.

Personal Income Tax
ITEMIZED DEDUCTIONS BY TYPE
1981 Income Year

Type of Deductions	*Number of Returns*	*Amount Deducted (millions)*	*Average Amount Deducted*
MEDICAL	*2,722,879*	*$2,697.6*	*$991*
TAXES, TOTAL	*4,041,726*	*5,548.7*	*1,373*
Real Estate	3,477,459	2,592.4	745
Gasoline	3,585,987	422.8	118
Sales	3,988,811	2,099.2	526
Auto License	3,506,341	371.6	106
Other	293,198	62.7	214
CHARITABLE CONTRIBUTIONS, TOTAL	*3,743,466*	*3,625.0*	*968*
Cash and Prior Years	3,711,915	3,816.8	1,028
Other Than Cash	1,531,668	787.0	514
Contribution Carryforward	92,867	(978.9)	10,538
POLITICAL CONTRIBUTIONS	*257,463*	*22.6*	*88*
INTEREST, TOTAL	*3,929,428*	*20,542.2*	*5,443*
Mortgage	3,099,225	13,913.8	4,489
Installment and Other	3,546,771	6,928.4	1,953
OTHER DEDUCTIONS	*4,003,389*	*3,507.9*	*876*
Totals	4,059,459	$36,244.0	$8,928

INCOME AVERAGING

California law provides tax relief similar to Federal law for those taxpayers whose incomes have increased dramatically over prior years. Generally, taxpayers can benefit from "income averaging" and pay less tax for the current year when their current income is more than one-third greater than the average taxable income for the preceding four years. The growth in the number of two wage-earner couples has been a major factor behind the impressive upward trend of income averaging. This tax benefit was reported on 629,757 returns, 6 percent of all returns filed for the 1981 taxable year, for a total tax savings of $99.3 million. The average tax savings was $158. Income averaging was taken on only 1.5 percent of all returns for 1972.

Personal Income Tax
INCOME AVERAGING
10-Year Comparison By Income Years
1972–1981 Income Years

Income Year	*Number of Returns*	*Total Tax Savings*	*Average Savings*	*Percent Change in Number of Returns*
1972	108,000	$19,014,946	$176	+30.1
1973	194,339	26,669,303	214	+15.3
1974	175,898	30,906,613	176	+41.1
1975	208,358	32,648,754	157	+18.6
1976	275,253	46,643,304	169	+32.1
1977	355,858	70,691,129	199	+29.3
1978	360,271	69,801,142	193	+1.2
1979	448,268	87,895,271	196	+24.4
1980	530,846	96,577,053	182	+18.4
1981	629,757	99,317,718	158	+18.6

ENERGY CREDITS

California has had a solar energy tax credit since the 1976 taxable year. The credit was originally 10 percent of the cost of qualifying systems. The credit on residential property was increased to 55 percent beginning in 1977 with a $3,000 maximum. Credit reductions apply to recreational or therapeutic water heating systems beginning wih installations in 1981 (i.e., 45% for 1981, 35% for 1982, and 25% for 1983). For nonresidential property where the cost exceeds $12,000, the credit is 25% of cost without limitation. The state credit must be reduced by the amount of any federal credit which the taxpayer is entitled to claim.

Generally, the state credit is more liberal than the federal credit in two major areas. First, the federal credit does not apply to recreational water use (swimming pools and spas) while the state credit does apply. Secondly, the federal credit is limited to the original user of a system while the builder may claim the state credit or pass the credit on to the buyer. This second major difference has resulted in credits amounting to 95 percent of cost when the builder takes the state credit (no federal offset), and the buyer takes the federal credit as the original user.

For the 1981 taxable year, solar tax credits were claimed on 91,584 returns for a total tax savings of $45.3 million. For 1980, the statistics were 101,358 returns and $57.5 million in tax savings respectively. The major reason for the decrease compared to 1980 was that the legislature chose not to appropriate funds for solar tax credit *refunds* to taxpayers with incomes below $15,000 on single returns and $30,000 on joint returns. These "unused" credits, therefore, resulted in a reduced tax benefit for 1981 and produced carryovers for subsequent years.

Beginning with the 1981 taxable year and extending through 1986, another energy-related credit was enacted—the energy conservation credit. The credit on residential property is 40 percent of the cost of various energy conservation measures not associated with a solar energy system up to a maximum credit of $1,500. For nonresidential property where the cost exceeds $6,000, the credit is 25% of cost with no maximum. The state credit must be reduced by any federal credit that applies.

In the first year the credit was claimed on 217,691 returns, 2 percent of all returns filed, for a total tax savings of $37.6 million. The average tax savings was $173. As was the case with solar tax credits, refunds for energy conservation tax credits were not issued resulting in carryovers for some taxpayers to be applied in subsequent years.

Personal Income Tax
SOLAR AND ENERGY CONSERVATION CREDIT
1976–1981 Income Years

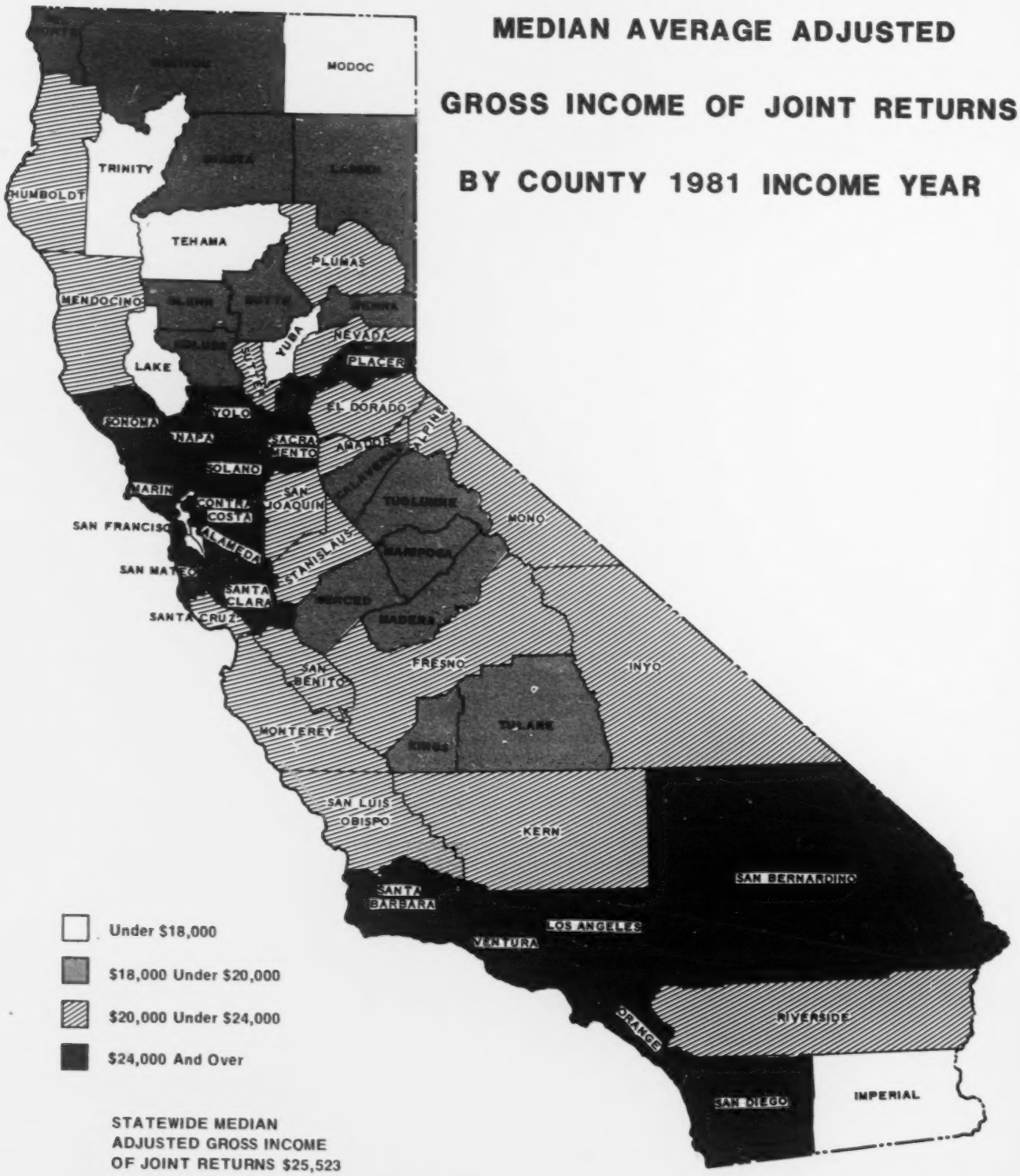
	Solar		*Energy Conservation*	
Income Year	*Number of Returns*	*Credit[1] Claimed*	*Number of Returns*	*Credit[1] Claimed*
1976	5,434	$633,593	–	–
1977	13,462	7,755,850	–	–
1978	28,520	16,380,573	–	–
1979	57,508	33,784,464	–	–
1980	101,358	57,533,919	–	–
1981	91,584	45,259,920	217,691[2]	$37,592,952

[1] Before audits and includes credit carried over from previous years; consequently, is not comparable to other published tables.
[2] The first year of Energy Conservation Tax Credit.

COUNTY DATA

The graphic of California shows how the counties compared within four broad income levels. The statewide median income for married taxpayers was $25,523 in 1981, an increase of 7.1% over the prior year's $23,828. As expected, the major urban counties tend to have the highest median incomes while the more sparsely populated rural counties tend to have the lowest median incomes. Table 6 in the Statistical Appendix provides the relative ranking of each of the 58 counties. The county with the highest median income was Marin at $35,537. Imperial County had the lowest median income at $15,630.

MEDIAN AVERAGE ADJUSTED GROSS INCOME OF JOINT RETURNS BY COUNTY 1981 INCOME YEAR



STATEWIDE MEDIAN
ADJUSTED GROSS INCOME
OF JOINT RETURNS $25,523

HIGH INCOME TAX RETURNS

Section 19289.5 of the Revenue and Taxation Code requires an annual publication of a report of high income Californians who pay no California income tax and the relative importance of various tax provisions in permitting these persons to escape taxation.

Statistical data was taken from a random sample of 1981 personal income tax returns as originally filed. The sample is designed on the basis of income levels generally with a higher sample ratio applied to returns with higher incomes, reaching 100% for those taxpayers with adjusted gross incomes of $200,000 or more. Changes made to these returns since they were filed or which are likely to be made as a result of amendment or audit are not reflected.

Descriptive tables are provided in the Statistical Appendix (Table 9) and are based on four measures of income:

1. Adjusted gross income is an income tax measurement of income and includes most sources of gross income reduced by certain adjustments and exclusions.
2. Expanded income is a refinement of adjusted gross income which includes sheltered capital gains and other "tax preference items" and excludes personal investment expenses to the extent they do not exceed investment income. As a measure for "personal investment expenses," we have used reported interest expense deductions excluding home mortgage interest. This approach misses investment expenses on some returns that are grouped together and reported as "miscellaneous deductions." Investment income was assumed to equal the sum of dividends, interest, capital gains and other preference income. Inasmuch as the high income report is to be tabulated on the basis of a measure that closely approximates economic, "net worth" income but limited to data available on tax returns, the expanded income measure is used.
3. Adjusted gross income plus tax preference income.
4. Adjusted gross income less investment expenses.

The last two income concepts are provided to illustrate the separate effects of each factor on expanded income.

For 1981, there were 24,560 California personal income tax returns with expanded incomes of $200,000 or more. Nearly 99.5 percent of these individuals paid California taxes amounting to $6,000 or more. Total state income taxes attributed to this income group was $926 million for an average payment of $37,684. Average income was $471,000 with state income taxes averaging eight percent of income. Within this income definition, 20 returns paid no income tax and 21 other high income returns paid taxes of less than $1,000. Under the income measurement of adjusted gross income that is common to the tax return, there were 24 nontaxable returns for the 1981 taxable year with incomes exceeding $200,000. The special tax on preference income prevented another 158 returns from being nontaxable.

Regarding those deductions and credits used to avoid the tax, the solar tax credit was reported as the largest single item on eight of the 20 nontaxable returns with expanded incomes over $200,000. Windmills, which qualify as a "solar system," was the system reported by these individuals. Casualty losses and miscellaneous deductions (primarily business expenses and professional legal and accounting fees) were reported on five returns each with the balance representing interest expenses and the "other state" tax credit.

BANK & CORPORATION TAX LAW

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

Annual Report

For the 1981 income year, over 300,000 banks and general corporations filed franchise tax returns and paid $2.4 billion in self-assessed tax. This represented an 18 percent increase in returns filed but a 5.2 percent decrease in tax over the prior year.

Tables appearing in the text are based on a stratified sample of corporation returns filed which provides greater statistical detail than has been available previously. The Statistical Appendix contains summary tables derived from the processing of all returns received up to a prescribed cut-off date.

Taxation of Corporations

Corporations organized and operating within California and out-of-state corporations doing business in California pay a franchise tax. Other corporations deriving income from California sources but not sufficiently present to be classified as "doing business" in California pay the corporation income tax at the same tax rate. For the 1981 income year, the corporation income tax totaled $31.4 million on only 3,779 returns which is considerably less than the $2.4 billion paid by corporations subject to the franchise tax.

The State Legislature, through AB 66 (Stats. 1979, Ch. 1150), provided for possible reductions to the existing 9.6 percent tax rate based on the level of fiscal year bank and corporation net cash collections. This provision followed the repeal of the business inventory tax in 1979 as a concession to corporations in the event that a significant increase in franchise tax revenues resulted from the elimination of the inventory tax. However, net cash collections for 1979–80 did not exceed the $2.95 billion necessary for a 1981 rate reduction.

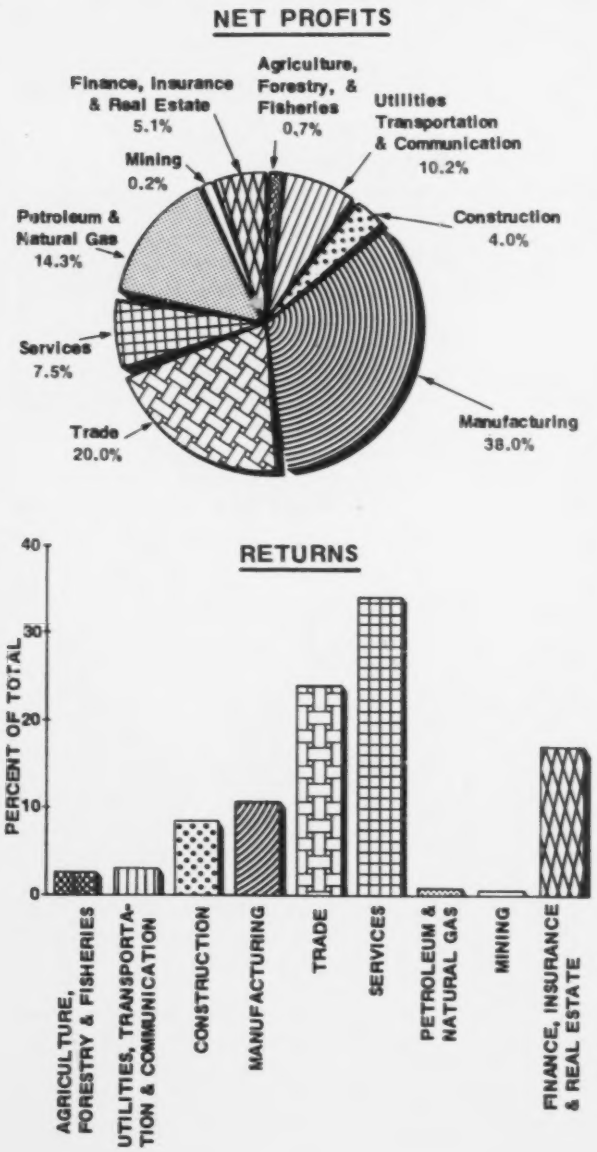
The tax rate is applied against net income earned in or attributable to California. Corporations subject to the income tax are not required to pay a minimum tax nor are they subject to tax on interest from obligations of the U.S., the State of California or its political subdivisions. Financial corporations paid an additional tax of two percent of their income to make up for the fact that they receive exemptions from certain local levies not available to other corporations.

Income attributable to California refers to situations where a corporation is doing business both within and without the state and operations outside are closely integrated or "unitary" with that business activity within the State. This connection can take several forms which convey a high degree of interdependence between operations such as centralized decision-making, purchasing, selling, accounting, and financing. In such cases, California's share of worldwide operations is determined by an apportionment formula; i.e., the arithmetic average of the ratios of California sales to total unitary sales, California payrolls to total unitary payroll, and California property to total unitary property.

A corporation, though owned and controlled by individuals, is a separate entity for tax purposes. Expenses incurred in the course of doing business which are attributable to California operations are deductible in determining State net income.

Corporations subject to the franchise tax are required to pay their tax on a current basis for the privilege of exercising their franchise to do business in California. They file declarations of estimated tax and pay the estimated tax in equal installments quarterly during the income year. These payments are due on the fifteenth day of the fourth, sixth, ninth, and twelfth months of the income year, with at least the $200 minimum tax amount due with the first installment.

FRANCHISE TAX COMPARISON BY MAJOR INDUSTRIAL GROUPS



Certain incorporated organizations are exempt from the corporate tax. These exempt corporations are organized and operated for nonprofit purposes under specific sections of the law. They include fraternal societies, churches, charitable and educational organizations, civic leagues, social clubs, and others.

Returns Filed

Of the 300,000 plus returns filed for calendar and fiscal years ending in 1981, only 0.9 percent had State net incomes exceeding $1 million but these corporations accounted for 68.8 percent of the total tax paid. The degree of concentration of corporate income among relatively few corporations can be seen in the graph on distributions by State net income levels. Corporations with less than $25,000 in State net income made up nearly 80 percent of all returns filed but accounted for only 4.5 percent of total taxes paid.

In terms of tax returns filed by industry, trade (retail and wholesale) and service industries accounted for 58.3 percent of all returns filed whereas agriculture, utilities, petroleum and natural gas production, and mining made up only 5.4 percent of all returns filed. The remaining industries of finance, insurance, real estate, manufacturing, and construction accounted for 36.3 percent.

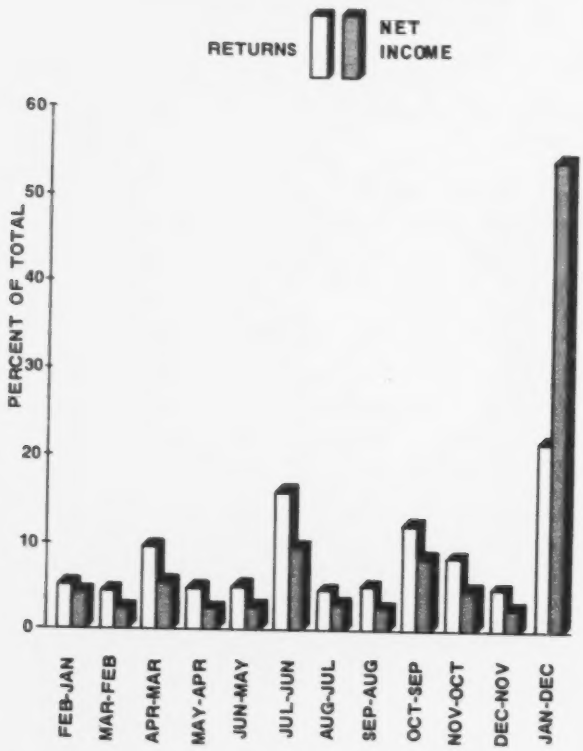
Net Profits

Total corporation net profits (aggregate net incomes less net losses) comprised $16.2 billion for the 1981 income year. In terms of the relative share of total corporate net profits, manufacturing and trade sectors comprised over half, 58 percent. The construction industry's share dropped slightly to 4 percent of the total due to the housing slump that existed during much of 1981. This decline is even more evident in the drop for the finance, insurance, and real estate industry, from 12.3 percent of total net profits in 1980 to only 5.1 percent for 1981.

Accounting Period Distribution

Approximately 21.5 percent of all corporations were on a calendar year accounting basis for the 1981 income year, comprising 53.9 percent of total net profits reported. The next most common accounting period was June 30, 15.8 percent of all returns and 9.4 percent of total profits, followed closely by September 30 at 12 percent of all returns and 8.2 percent of total reported profits.

RETURNS AND NET INCOME BY ACCOUNTING PERIODS



Professional Corporations

The Moscone-Knox Professional Corporation Act, enacted in 1968, allows physicians, lawyers, and dentists to form professional corporations in California. Subsequent amendments expanded coverage to include psychologists, physical therapists, accountants, optometrists, and other licensed professional groups.

The numerous tax and nontax advantages of incorporating are reflected in the rapid growth of professional corporations since 1968. In 1969, one year after enactment, there were 394 such corporations. In 1981, there were 29,028. Of the total returns filed, 75.4 percent were medical and dental corporations, 17.1 percent professional law corporations, and 7.5 percent were other professional groups. Advantageous corporate features include limited liability, tax deductions for the cost of insurance plans, contributions to pension plans and profit-sharing funds.

Tax on Preference Income

Preference income consists of certain "excess" business deductions. The Bank and Corporation Tax Law provides for a preference tax of 2.5 percent on the following items of income:

- Accelerated depreciation of real property, to the extent it exceeds depreciation allowable for the year under the straight-line method.
- Excess deductions for bad debt reserves consisting of additions to reserves for bad debts in excess of loss experience.
- Percentage depletion in excess of the adjusted cost (before depletion) of the resource-producing property at the end of the year.

Before application of the 2.5 percent tax rate, preference income is reduced by a $30,000 exclusion and any net loss incurred for the year. The exclusion is allowed for each member of an affiliated group of controlled corporations if they are actively doing business in the state.

For the 1981 income year, preference tax was reported on 491 corporation returns for a total tax of $5.1 million.

Solar Energy Tax Credit

Since 1976, California law has allowed a tax credit for the cost of solar energy systems. The provisions for this tax credit apply to individuals as well as corporations except the latter cannot apply the credit against the minimum franchise tax or any preference tax liability. Any unused tax credit can be carried over to subsequent years.

For the 1981 income year, 242 corporations reported 2,711 credits for a total tax savings of $3.3 million. This represents a 26 percent increase in the number of corporations and a 114 percent increase in the number of credits claimed over the prior year.

The amount of the credit and the conditions for its allowance are explained in the Personal Income Tax Section.

As under the Personal Income Tax Law, corporations are also allowed a credit for the cost of energy conservation measures not applied in conjunction with a solar energy system. For the first year of the credit, 1981, a total of 233 corporations claimed 389 conservation credits for a tax savings of $3.5 million.

Bank and Corporation Taxes
Solar and Energy Conservation Tax Credits
Income Years 1976–1981

Income Year	Solar			Energy Conservation		
	No. of Corps	No. of Credits	Total Credit	No. of Corps	No. of Credits	Total Credit
1976	5	5	$2,360	–	–	–
1977	36	36	86,787	–	–	–
1978	49	51	224,884	–	–	–
1979	157	433	789,120	–	–	–
1980	192	1,267	2,881,826	–	–	–
1981	242	2,711	3,254,403	233 *	389	$3,503,680

* The first year of Energy Conservation Tax Credit.

Statistical Sample

During 1981, at the request of the Franchise Tax Board, a more comprehensive corporation data base was developed with the implementation of a statistical sample program. Since large corporations (state net incomes greater than $5 million) account for a disproportionate share of total State net income, they were included at 100 percent. All other corporations were sampled at a two percent rate. The sample, drawn from over 300,000 returns, consisted of 672 large and 5,915 small corporations. Text tables provide summary statistics for all corporations and for apportioning corporations (after expansion).

Bank and Corporation Taxes
Professional Corporation Tax Returns Filed
Income Years 1976 to 1981

Type of Corporation	Income Years					
	1976	1977	1978	1979	1980	1981
Medical and Dental	*9,898*	*11,799*	*14,153*	*16,745*	*19,290*	*21,887*
Net Income	7,786	9,148	10,801	12,488	14,347	16,252
Net Loss	1,795	2,264	2,929	3,780	4,437	5,055
Inactive	317	387	425	477	506	580
Attorney	*1,536*	*1,817*	*2,153*	*2,689*	*3,563*	*4,978*
Net Income	1,135	1,332	1,506	1,847	2,436	3,220
Net Loss	359	424	569	721	976	1,473
Inactive	42	61	78	121	151	285
Other *	*481*	*643*	*904*	*1,212*	*1,603*	*2,163*
Net Income	371	481	685	874	1,161	1,572
Net Loss	98	134	179	294	390	506
Inactive	12	28	40	44	52	85
Totals	11,915	14,259	17,212	20,646	24,456	29,028

* Includes physical therapists (nonmedical), psychologists, certified public accountants, court reporters, social workers, and other miscellaneous professional corporations.

Income and Deductions

Based on the sample, corporations reported $1.1 trillion in gross income for 1981. This amount is a combination of gross receipts ($2.9 trillion) less cost of goods sold ($2 trillion) plus other income. Other income totalled $219.5 billion and is made up of dividends, interest, rents, royalties, capital gains and miscellaneous sources.

Total corporate deductions approached $1 trillion in 1981. The largest single expense was for salaries and wages followed by interest expenses. The large "other deductions" category includes administrative, and selling expenses; bonuses and commissions, freight, and delivery expenses; sales discounts; travel and entertainment expenses; unrealized profit on current year installment sales; and some losses resulting from theft, fire, storm, etc.

Total State net income (total of net profits less net losses reported) was $16.2 billion for a total tax assessed of $2.4 billion.

Corporations report income sources and deductions on the basis of Federal law. However, certain adjustments must be made to reflect differences between the tax laws. Typical adjustments include the deletion of the Federal deduction for taxes on or measured by profits, the inclusion of interest received on government obligations, and the exclusion of intercompany dividend payments as income for unitary companies.

Summary Statistics—1981 Income Year
Bank and Corporation Tax Returns

	Amount (000)
Gross Receipts	$2,852,603,654
Less: Cost of Goods Sold	−1,960,859,309
Gross Profit	$891,744,345
Other Income	+219,543,452
Gross Income	$1,111,287,797
Deductions	−960,866,584
Net Income (before State Adjustments)	$150,421,213
State Adjustments	
Additions	+32,306,181
Deductions	−38,759,927
Net Income (after State Adjustments)	$143,967,467
State Net Income (less deficit)	
Nonallocating	$2,533,089
Allocating	13,664,720
Total State Net Income	$16,197,809
State Tax	$2,395,563
Additional Tax for Preference Income	+4,602
Tax Credits	−3,775
Net State Tax	$2,396,390

Deductions

	Number	Amount (000)
Compensation of Officers	192,087	$23,623,974
Salaries and Wages	175,801	184,164,707
Repairs	152,768	40,459,200
Bad Debts	71,612	8,961,787
Rents	197,462	35,036,325
Taxes	278,515	73,665,914
Interest	196,106	120,738,297
Contributions	68,915	1,662,476
Amortization	108,612	3,619,985
Depreciation	231,856	91,785,617
Depletion	3,820	4,286,055
Advertising	151,671	29,028,412
Pension and Profit-Sharing Plans	75,287	29,574,501
Employee Benefit Plans	63,332	21,491,566
Other Deductions	288,421	292,767,768
Total Deductions	295,304	$960,866,584

Apportionment Formula

	Number	Amount (000)
Total Property Values		
Within and Without the State	13,996	$2,517,882,180
Within the State	13,555	382,088,710
Statewide Average		15.2%
Total Wages and Salaries		
Within and Without the State	13,281	339,715,745
Within the State	12,565	71,016,921
Statewide Average		12.7%
Total Sales		
Within and Without the State	14,492	2,731,204,340
Within the State	14,437	305,262,663
Statewide Average		11.2%

Apportionment of State Net Income

	Number	Amount (000)
Net Income (After State Adjustments)	14,767	$141,444,445
Nonbusiness Income (or Losses)		
Dividends	1,116	9,312,049
Interest	3,837	3,089,623
Property Rental Income (or Loss)	1,091	90,918
Royalties	525	424,806
Gain (or Loss) From Sale of Assets	2,145	2,393,023
Partnership Income (or Loss)	576	57,773
Miscellaneous Income (or Loss)	1,423	446,185
Total Nonbusiness Deductions	5,649	$15,814,377
Balance of Net Income	14,767	125,630,068
Plus Interest Offset	3,586	12,311,738
Total Business Income	14,767	$137,941,806
Apportioned Business Income	14,767	12,611,495
Nonbusiness Income (or Loss) Wholly Attributable to California		
Dividends	654	171,342
Interest	962	56,073
Property Rental Income (or Loss)	193	11,750
Royalties	66	6,779
Gain (or Loss) From Sale of Assets	541	117,524
Partnership Income (or Loss)	235	−38,571
Miscellaneous Income (or Loss)	4,463	915,602
Total *	14,712	$13,851,994
Minus Interest Expense	1,208	195,189
Balance of Net Income	14,767	$13,656,805
Contribution Adjustment	2,428	7,915
Total State Net Income (After Apportionment)	14,767	$13,664,720

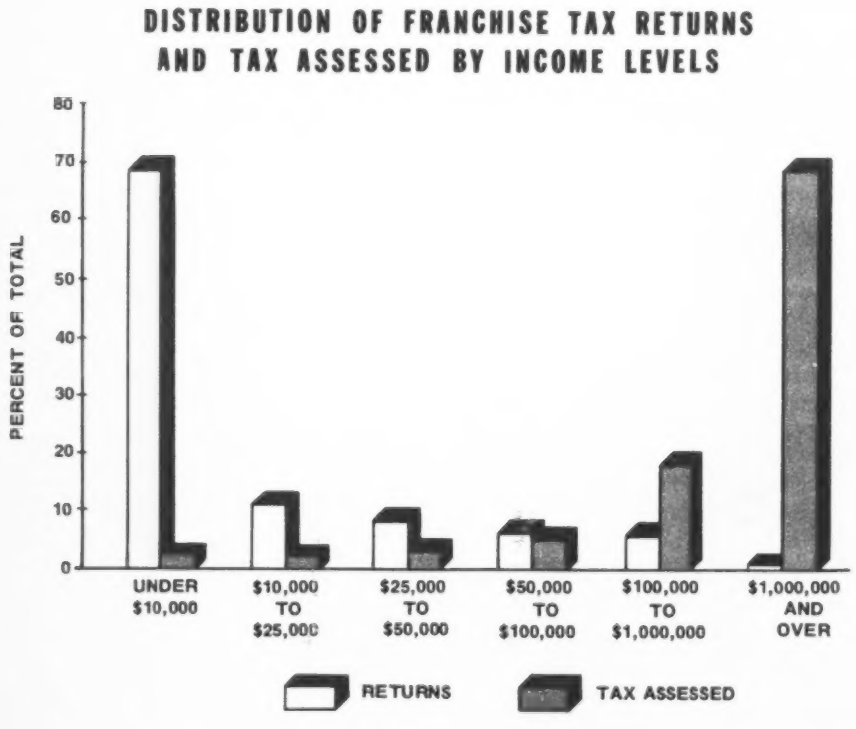
* Includes apportioned business attributable to California.

Apportionment of Income

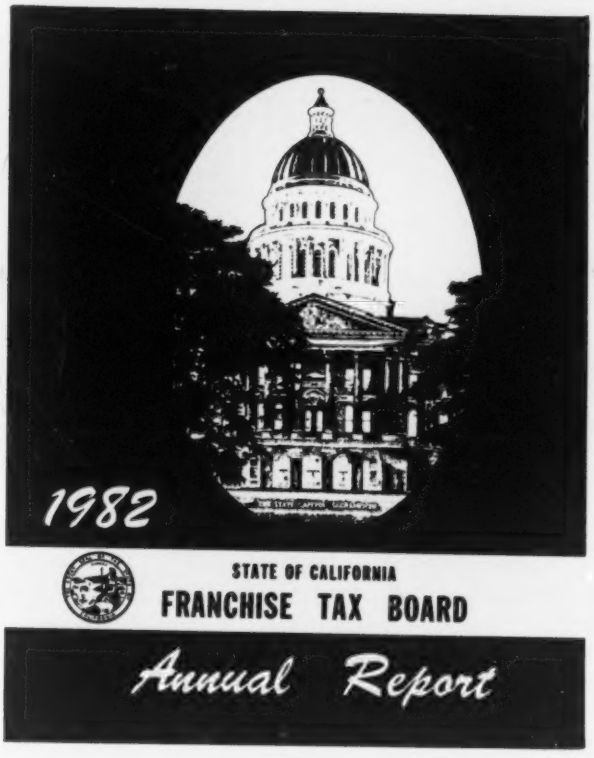
In cases where a corporation is engaged in a unitary business within and without the State, it is required to complete Schedule R, Schedule of Apportionment and Allocation of Income. "Nonbusiness" adjustments represent transactions not normally considered an integral part of the regular business operation and thus are allocated entirely to the state of commercial domicile or situs. The sum of the items of nonbusiness income completely allocable to California, plus the amount of business income attributable to California by the apportionment formula constitute the amount of a corporation's entire net income subject to the tax. Corporations with multistate and/or multinational activity were responsible for $13.7 billion in State net income, in excess of three-quarters of the total corporate tax base, but numbered only 14,767.

The three-factor apportionment formula is used only to compute a percentage, which is then applied to the total business income to determine the portion taxable in California. For each factor (sales, payroll, and property), the total within and without the State is compared and averaged. The composite average constitutes the apportionment factor.

California property totalled $382 billion for all apportioning corporations, representing 15.2 percent of worldwide property, salaries and wages were $71 billion, 12.7 percent of worldwide salaries, and sales amounted to $305 billion, 11.2 percent of worldwide sales. The net effect of these three factors for corporations doing business in California and elsewhere of a unitary nature was to apportion, on the average, around thirteen percent of worldwide unitary income to California.



HOMEOWNERS AND RENTERS ASSISTANCE



Since 1968, the state has provided property tax relief to "senior citizens" in the form of property tax assistance payments. In 1977, this program was extended to renters based upon a property tax equivalent amount presumed to be paid by renters. Eligibility for totally disabled homeowners and renters, irrespective of age, was added to the program beginning in 1979. Assistance represents partial reimbursement of local property taxes on personal residences paid directly by homeowners and indirectly by renters. Senior citizens (62 or older) and disabled individuals must have household incomes below $12,000 to qualify.

As an alternative for senior citizen homeowners, property taxes can be postponed under the Senior Citizens Property Tax Postponement Program. Homeowners 62 years of age or older can defer payment of all or a portion of the property taxes on their residences. Local governments are reimbursed by the State which puts a lien on the property to assure that the taxes and seven percent interest are eventually paid by the homeowner when the property is transferred. This program is administered by the State Controller.

History

California's original program began in 1968 and provided assistance only to homeowners 65 years of age or older. Legislation effective for the 1972 program reduced the age requirement to 62 and, beginning in 1977, renters were added. Eligible homeowners and renters receive property tax reimbursement based on property taxes paid the previous fiscal year. For renters, a $250 property tax is assumed. To be eligible, the claimant's household income from all sources for the prior calendar year cannot exceed a maximum income amount which is currently $12,000.

Relief for both homeowners and renters is based on applying a certain percentage, which varies inversely with income levels from 4 to 96 percent, to the property tax amount.

The income measurement used is household income which corresponds to adjusted gross income for income tax purposes but increased for such nontaxable sources as social security, cash public assistance, pensions and annuities not otherwise taxable, unemployment insurance, tax-exempt interest, life insurance proceeds, gifts in excess of $300, and worker's compensation.

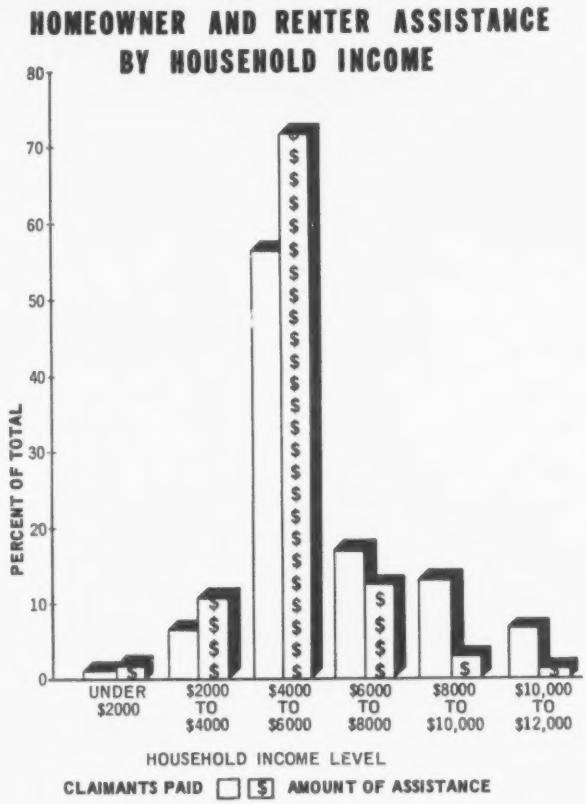
HRA PROGRAM SUMMARY

The filing period for assistance is May 16 of the fiscal year for which assistance is claimed through August 31 succeeding the fiscal year. The Franchise Tax Board may accept claims through June 30 succeeding the fiscal year for which assistance is claimed.

During 1982, 398,905 qualifying homeowners and renters received $52.3 million in residential property tax assistance under the Homeowner and Renter Assistance Program. For 1981, the corresponding statistics were 439,535 claimants and $59.6 million in assistance payments. The average assistance payment for 1982 was $131 vs. $136 for 1981. This decline is due to household income brackets established for relief purposes that are not indexed for the effects of inflation. As incomes of claimants rise, therefore, many will receive reduced assistance payments or perhaps no longer qualify for the program.

The table on the breakdown of homeowner and renter claimants shows the relative size of renter versus homeowner participants in the program. Senior citizen and disabled renters make up 70.5 percent of total claimants under the program and account for an even larger percentage of total assistance paid, 79.1 percent. Average assistance for renter claimants was $147 and for homeowners it was $93. This larger average assistance for renters reflects the generally lower income levels and thus higher relief percentages against the property tax for renter claimants relative to homeowners. Average household income of renters was $5,843 compared with $7,038 for homeowners.

The graph on assistance by household income highlights the distribution of total assistance payments and claimants by income categories. The bulk of assistance, 71.9 percent, went to claimants in the $4,000 –$6,000 income class while comprising 56.4 percent of all claimants.

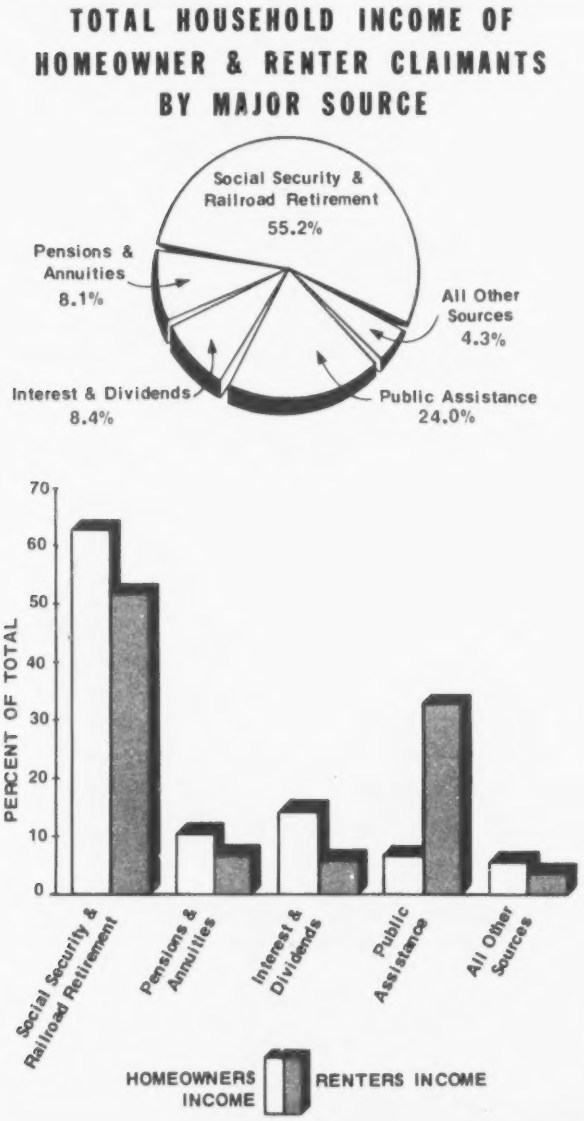


Homeowner and Renter
Assistance Program
Breakdown of Claimants by Type
1982 Calendar Year

	Number of Claimants	*Total Household Income (thousands)*	*Average Household Income*	*Total Assistance Paid (thousands)*	*Average Assistance*	*Total Property Taxes (thousands)*	*Average Property Taxes*
Homeowners							
Senior Citizens*	110,755	$784,817	$7,086	$10,122	$91	$29,054	$262
Disabled	6,768	42,272	6,246	826	122	1,901	281
Subtotal	117,523	$827,089	$7,038	$10,948	$93	$30,955	$263
Renters							
Senior Citizens*	200,440	$1,215,788	$6,066	$28,035	$140	$50,110	$250 **
Disabled	80,942	428,404	5,293	13,362	165	20,236	250 **
Subtotal	281,382	$1,644,192	$5,843	$41,397	$147	$70,346	N/A
Grand Total	398,905	$2,471,281	$6,195	$52,345	$131	$101,301	N/A

* Age 62 or older.
** $250 renter statutory property tax equivalent.
N/A Not applicable.

The diagrams on major sources of income of claimants show that 55.2 percent of all household income reported for the 1981 income year was social security and railroad retirement income. Public assistance accounted for 24 percent, interest and dividends 8.4 percent, and pensions and annuities at 8.1 percent.



The Statistical Appendix provides tables on comparisons by county for both qualifying homeowners and renters.

Homeowner Assistance Paid By Income Class 1981 and 1982 Calendar Years

Household Income Class	1981 Amount of Assistance	1982 Number of Claimants	1982 Amount of Assistance	1982 Percent Change
Less than $1,000	$80,552	233	$64,312	−20.2
$1,000 to 2,000	142,736	429	92,317	−35.3
2,000 to 3,000	496,727	1,518	310,332	−37.5
3,000 to 4,000	1,466,475	4,400	860,694	−41.3
4,000 to 5,000	4,289,376	11,744	2,027,544	−52.7
5,000 to 6,000	3,489,155	30,775	4,156,658	+19.1
6,000 to 7,000	1,822,917	14,450	1,513,010	−17.0
7,000 to 8,000	1,140,701	13,223	882,701	−22.6
8,000 to 9,000	717,129	12,913	514,677	−28.2
9,000 to 10,000	341,145	13,224	295,514	−13.3
10,000 to 11,000	184,979	9,328	161,969	−12.4
11,000 to 12,000	83,727	5,286	68,670	−18.0
Totals	$14,255,619	117,523	$10,948,418	−23.2

Homeowner Claimants By Amount of Assistance 1981 and 1982 Calendar Years

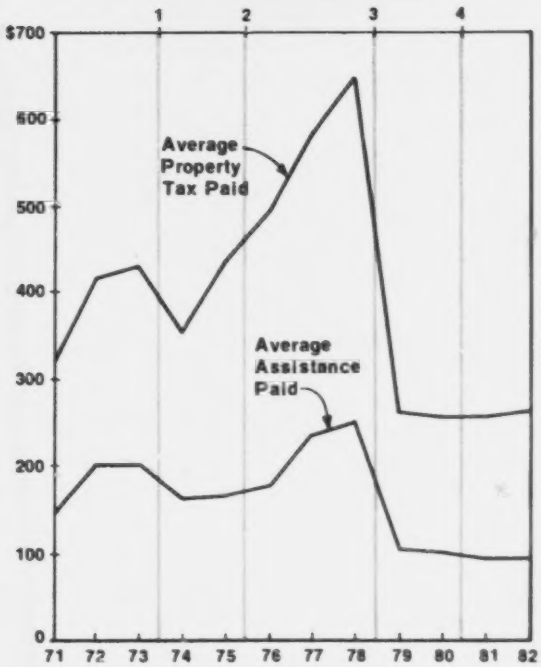
Amount of Assistance	1981 Number of Claimants	1982 Number of Claimants	1982 Percent of Total	1982 Percent Change
$5 to $100	92,015	73,918	62.9	−19.7
100 to 200	38,052	29,943	25.5	−21.3
200 to 300	14,302	10,799	9.2	−24.5
300 to 400	3,965	2,541	2.2	−35.9
400 to 500	310	227	0.2	−26.8
500 to 600	58	51	~	−12.1
600 to 700	16	22	~	+37.5
700 and over	18	22	~	+22.2
Totals	148,736	117,523	100.0	−21.0

~ Less than .05 percent.

Homeowners

Total assistance for homeowners in 1982 decreased 23.2 percent from the prior year's $14.3 million to $10.9 million. Claimants dropped 21 percent from 148,736 in 1981 to 117,523. The average assistance changed very little, from $96 in 1981 to $93 in 1982. Downward trends result from the effects of inflation on the fixed $12,000 maximum income limitation in removing individuals from the program altogether. The table on claimants by amount of assistance reveals that 62.9 percent of all claimants received less than $100, and 88.4 percent received less than $200. Fewer than three percent received assistance exceeding $300. Homeowners with household incomes below $3,000 received the highest relief percentage of 96 percent applied to the property tax on the first $34,000 of full value. The percentage declines as incomes rise with the highest income bracket, $11,501 to $12,000, receiving only four percent of the tax.

COMPARISON OF PROPERTY TAX AND ASSISTANCE TRENDS FOR HOMEOWNERS



1/ Allowable household income increased from $3,350 to $10,000.

2/ Homeowner's property tax exemption increased from $750 to $1,750.

3/ Allowable household income increased from $10,000 to $12,000.

4/ First year of claims under Article XIIIA of the State Constitution limiting property taxes to 1% of fair market value.

Renters

Assistance for renters, who pay property taxes indirectly through their rent payments, is based on a percentage of an assumed property tax equivalent of $250, the exact percentage varying inversely with household income levels. The maximum income for assistance is $12,000. For the 1982 year there were 281,382 renter claimants with total assistance payments by the State of $41.4 million. The average amount of assistance was $147. The relief percentages for individual assistance are scaled on the basis of household income level by the same gradients as that for homeowners. Claimants who rent their residence for less than the entire calendar year are required to prorate for assistance purposes.

The table on renter claimants by calendar year shows that the level of assistance increased dramatically due to legislation, first effective with 1979 claimants, which (1) increased the maximum household limitation from $5,000 to $12,000; (2) raised the assumed property tax payment from $220 to $250; and (3) extended the program to the blind or totally disabled regardless of age.

The number of claimants decreased slightly over 1981 with inflation-induced higher household incomes contributing to a drop in average and total assistance paid. The table on renter assistance by income class conveys the general trend from lower income levels to higher resulting in an overall reduction in toal assistance over 1981 of 8.7 percent.

Comparison of Renter Claimants
By Calendar Years
1977–1981 Calendar Years

Calendar Year	Number of Claimants Paid	Total Household Income	Amounts of Assistance	
			Total	Average
1977	90,405	$315,103,519	$6,762,803	$75
1978	78,672	284,735,734	5,239,948	67
1979 *	261,449	1,306,548,308	44,795,652	171
1980	288,722	1,504,574,372	48,188,422	167
1981	290,799	1,626,961,425	45,328,102	156
1982	281,382	1,644,192,035	41,397,073	147

* Legislation (AB 3802, Chapter 569, 1977–78 R.S.) increased the maximum household income limitation from $5,000 to $12,000 and the assumed property tax from $220 to $250.

Renter Assistance Paid
By Income Class
1981 and 1982 Calendar Years

Household Income Class	1981 Amount of Assistance	1982		
		Number of Claimants	Amount of Assistance	Percent Change
Less than $1,000	$132,662	647	$137,162	+3.4
$1,000 to 2,000	590,640	2,294	509,438	−13.7
2,000 to 3,000	2,078,303	8,256	1,933,390	−7.0
3,000 to 4,000	3,667,703	11,229	2,462,218	−32.9
4,000 to 5,000	19,866,194	35,395	6,925,427	−65.1
5,000 to 6,000	14,582,653	147,654	24,526,759	+68.2
6,000 to 7,000	2,244,549	25,330	2,959,016	+31.8
7,000 to 8,000	1,110,064	14,325	1,007,280	−9.3
8,000 to 9,000	649,365	11,712	470,842	−27.5
9,000 to 10,000	267,529	13,460	300,028	+12.1
10,000 to 11,000	100,747	7,527	124,473	+24.0
11,000 to 12,000	37,693	3,553	41,044	+8.9
Totals	$45,328,102	281,382	$41,397,077	−8.7

LEGISLATION

Significant legislation enacted in 1982 affecting the various laws administered by the department included:

PERSONAL INCOME TAX LAW

Interest Rate: AB 8X (Chapter 5)

Raises the interest rate from 12 percent per annum to 18 percent per annum from May 27, 1982 (the effective date of this act) through the end of 1982. As of January 1, 1983 and January 1 of each succeeding year, the interest rate will be adjusted to reflect the prime rate charged by banks during September of the immediately preceding year.

Also changes the law by providing for a grace period for refunding or crediting an overpayment of 45 days with respect to returns filed for the 1982 taxable year and 30 days with respect to returns filed for the 1983 taxable year and taxable years thereafter (rather than 90 days) from the date of filing before interest is required to be paid.

Extension of Agricultural Products Contribution Deduction: AB 2037 (Chapter 157)

Extends the special deduction for the donation of agricultural products through December 31, 1982.

Federal Conformity and Miscellaneous Technical Changes: AB 1827 (Chapter 195)

Makes a number of changes conforming state income tax law to the federal Internal Revenue Code and makes various technical changes.

Emergency Egress/Safe Area Deduction: SB 460 (Chapter 275)

Provides for an election to deduct, in the years of installation, the cost of "emergency egress/safe area refuge systems" in both residential and business buildings.

Bankruptcy Tax Act: SB 1039 (Chapter 278)

Conforms state law to the federal Bankruptcy Tax Act of 1980.

Interest on Loans to "First-Time Home Buyers": AB 3507 (Chapter 320)

Authorizes the California Housing Finance Agency to contract with qualified mortgage lenders to pay a sum of money as consideration for a reduction of the effective interest cost on mortgage loans to first-time home buyers of an owner-occupied housing unit. In consideration for this "buy down," the state would receive a subordinate mortgage on the property. The act specifies that payments on this subordinate mortgage by the first-time home buyer shall be considered interest, and deductible as interest for purposes of the Personal Income Tax Law.

Solar Energy and Energy Conservation Credits: SB 1326 (Chapter 327)

Eliminates the refundable aspect of these credits with respect to taxable years beginning on or after January 1, 1982.

Individual Retirement Accounts: SB 1326 (Chapter 327)

Changes the state law so that plans which are designed to comply with the new federal law are not disqualified for state purposes. It does *not* increase the amount of deductible contributions to the new federal levels or expand the group eligible for IRA contribution deductions as expanded under the new federal law.

Also conforms state law to the federal law with respect to the treatment of IRA investments in "collectibles." These changes apply to taxable years beginning after December 31, 1981.

Taxation of Nonresidents: SB 1326 (Chapter 327)

Changes the method for computing the tax to be imposed on nonresidents and part-year residents. The individual's total net income, not just California source income, is taken into consideration in determining the applicable tax to be imposed. The final California tax is a percentage of such tax based on a ratio of California adjusted gross income to total adjusted gross income.

Disaster Losses: AB 2405 (Chapter 376)

Extends the deduction for disaster losses to taxpayers who sustained losses as a result of storms, flooding or related casualty occurring during the first week in January 1982, whether or not the President of the United States subsequently declared the area in which the loss occurred to be a "disaster area." This act became effective on July 2, 1982.

Ridesharing Tax Deduction: SB 320 (Chapter 502)

Allows a deduction of up to $7 per month for monthly transit passes purchased for use by the taxpayer or dependents listed on the return (other than school commuters). Also allows a deduction of up to $7 per month per person for the cost of participating in a private, third party or employer-sponsored vanpool, buspool, or subscription taxipool.

Joint Liability: AB 2326 (Chapter 526)

Authorizes the Franchise Tax Board to revise the unpaid tax liability of a spouse with respect to the tax attributable to income which was neither earned by, nor subject to, the management and control of that spouse, so long as that spouse did not know, and had no reason to know that the liability was unpaid when the return was filed. The act further provides that action shall be taken under this provision after notification of the other spouse, and that such action shall be considered as action taken upon a protest, appealable to the State Board of Equalization by either spouse. This act became law on August 18, 1982, effective immediately.

Franchise Tax Board Miscellaneous Provisions: AB 2656 (Chapter 700)

Contains miscellaneous provisions which do the following:

1. Amends the definition of "deficiency" to provide that deficiency is determined without regard to credits subject to carryover. Thus, in cases where an assessment reduces the carryover, a deficiency which is protestable and appealable will arise.
2. Authorizes the department to take partial action on a protest. To the extent action is taken, the matter can proceed to appeal or collection. Any issue upon which no action is taken remains in protest status.
3. Imposes civil and criminal penalties upon tax preparers, as defined, who endorse or negotiate refund or assistance warrants made out to another person.
4. Reenacts the depreciation sections, as they were prior to the passage of the solar energy credit.
5. Permits taxpayers who have begun the 36-month depreciation of a solar energy system provided under existing law to continue and complete that depreciation after existing law is repealed on December 31, 1983.

Illegal Activities Deduction: AB 2368 (Chapter 1028)

Disallows all deductions (including deductions for costs of goods sold) on income derived from illegal activities as defined. Also provides for the disallowance of deductions on income derived from any other activities which directly tend to promote, further, or are directly connected with the illegal activities. The act became law on September 14, 1982 and is to be applied with respect to years still open under the statute of limitations.

Withholding Notices: AB 2424 (Chapter 1182)

Requires that in order to be effective, a notice to withhold must state the amount due and be mailed or delivered to the office or branch where the property is held, unless another branch or office is designated by the person or entity holding the property. This act further provides that the withheld amounts shall be transmitted to the Franchise Tax Board not less than ten business days from receipt of the notice, in the case of withholding by a depository institution, as defined.

Also specifically insulates financial institutions from liability to nontax debtors who allege that their funds were improperly withheld to cover the tax debtor's liability in cases of joint or multiple accounts.

Public Campaign Financing: SB 1504 (Chapter 1188)

Establishes the California Election Campaign Fund Act, which permits every individual, who is lawfully able to make contributions to qualified political parties in California, to designate on his or her state income tax return a payment of $1, $5, $10, or $25 *in addition to his or her tax liability* to be paid over to the California Election Campaign Fund. In the case of a joint return, each spouse may separately designate one of the specified amounts. The amount designated is *not* deductible as a political contribution under Section 17234.

Installment Reporting for Condemned Property: SB 61 (Chapter 1368)

Permits a government entity, at the request of the owner of property acquired by eminent domain, to agree to spread the payments for such property over a period of time not to exceed ten years.

Provides that taxpayers electing payment in this manner are entitled to report the income under the installment method.

Tax Preference—Aquaculture: SB 1917 (Chapter 1486)

Treats "aquaculture" as a branch of the agricultural industry of this state. However, net farm losses arising from aquaculture activities are specifically excluded as an item of tax preference.

Pension Plans and Gasoline Tax Deduction: AB 2516 (Chapter 1525)

Provides for the deferral in reporting income earned on contributions made to individual retirement accounts, simplified employee pension plans, and Keogh plans until the income is received by the taxpayer.

Also limits the deduction for the state gasoline tax for taxpayers residing in certain areas.

Joint Custody Head of Household: AB 2520 (Chapter 1537)

Establishes a new filing status for "joint custody heads of household," as defined, and prescribes a special tax rate, renter's credit, and personal exemption credit for such individuals.

Solar Energy Credit: AB 3788 (Chapter 1552)

Extends the applicability of the solar energy tax credit to systems purchased, but not installed, prior to December 31, 1983, and makes various technical corrections to existing law.

Federal Conformity: AB 2595 (Chapter 1558)

Conforms state law to selected provisions in the federal Economic Recovery Tax Act of 1981. Also includes other miscellaneous provisions.

Charitable Contributions: SB 11 (Chapter 1604)

Provides that "nonitemizers" may claim a limited deduction for charitable contributions in addition to taking the standard deduction. These special provisions are not operative until 1984 and terminate after 1986.

Residential Rental Property: SB 449 (Chapter 1621)

Removes the capital gain from the sale of certain residential rental property from the depreciation "recapture" provisions. Also removes the "excess depreciation" deduction and capital gain realized upon sale of such property as items of tax preference. Applies only to residential rental property, the construction of which is commenced after December 31, 1982, and are repealed on January 1, 1988, at which time the current law is again made operative. The act becomes operative only for taxable years in which substantially similar provisions are operative in federal law.

BANK AND CORPORATION TAX LAW

Interest Rate: AB 8X (Chapter 5)

Raises the interest rate from 12 percent per annum to 18 percent per annum from May 27, 1982 (the effective date of this act) through the end of 1982. As of January 1, 1983 and January 1 of each succeeding year, the interest rate will be adjusted to reflect the prime rate charged by banks during September of the immediately preceding year.

Extension of Agricultural Products Contribution Deduction: AB 2037 (Chapter 157)

Extends the special deduction for the donation of agricultural products through December 31, 1982.

Federal Conformity and Miscellaneous Technical Changes: AB 1827 (Chapter 195)

Makes a number of changes conforming state income tax law to the federal Internal Revenue Code and makes various technical changes.

Emergency Egress/Safe Area Deduction: SB 460 (Chapter 275)

Provides for an election to deduct, in the year of installation, the cost of "emergency egress/safe area refuge systems" in both residential and business buildings.

Bankruptcy Tax Act: SB 1039 (Chapter 278)

Conforms state law to the federal Bankruptcy Tax Act of 1980.

Seven-Month Extension for Filing Corporate Returns: SB 1326 (Chapter 327)

Permits bank and corporate taxpayers an extension of up to seven months from the date prescribed for filing returns.

Bank Tax Rate: SB 1326 (Chapter 327)

Moves the date by which the Franchise Tax Board must set the bank tax rate from December 31 to January 31 of the following year. The act will first apply to the bank rate determination made for income year 1982 set at the bank rate hearing in January 1984.

Corporate Estimated Taxes: SB 1326 (Chapter 327)

Enacts new rules with respect to estimated tax payments for "large" corporations. Provides that in order to avoid an underpayment penalty, estimated tax payments based on the tax liability for the preceding year must be in an amount which is at least 65 percent of the *current year's* tax liability for 1982, and 75 percent for 1983. For income years beginning on or after January 1, 1984, taxpayers must pay 80 percent of their current year's liability in order to avoid the penalty.

Also provides for special rules with respect to "large" corporations which have foreign source income and apportionment factors. The percentages of estimated taxes required in order to avoid the penalty are 65 percent of the tax for the current year for 1982 and 70 percent for 1983 and therafter.

Franchise Tax Board Miscellaneous Provisions: AB 2656 (Chapter 700)

See summary under "PIT Law."

Illegal Activities Deduction: AB 2368 (Chapter 1028)

See summary under "PIT Law."

Withholding Notices: AB 2424 (Chapter 1182)

See summary under "PIT Law."

Installment Reporting for Condemned Property: SB 61 (Chapter 1368)

See summary under "PIT Law."

Solar Energy Credit: AB 3788 (Chapter 1552)

Extends the applicability of the solar energy tax credit to systems purchased, but not installed, prior to December 31, 1983, and makes various technical corrections to existing law.

Federal Conformity: AB 2595 (Chapter 1558)

Conforms state law to selected provisions in the federal Economic Recovery Tax Act of 1981. Also includes other miscellaneous provisions.

Charitable Contributions to Schools: AB 3194 (Chapter 1559)

Allows a tax credit equal to 25 percent of the fair market value of qualified charitable contributions not to exceed the basis of the property contributed. To qualify for the credit, the contributed property must be a "computer, scientific equipment or apparatus" donated to an institution other than an institution of higher learning.

Also provides special rules with respect to a charitable contribution of technological equipment to an institution of higher learning. The deduction is equal to the taxpayer's basis in the property plus one-half of the unrealized appreciation—or twice the basis of the property, whichever is less. The contribution must meet specified criteria in order to qualify.

PERSONAL INCOME AND CORPORATION TAX PROTESTS

Taxpayers are entitled to protest proposed tax deficiency assessments and have oral hearings on their protests. The Protest Section is responsible for processing the more complex protests and also handles refund claims involving significant revenue.

In 1982, the Protest Section decided protest cases involving over $104 million. Approximately 78 percent of the total proposed deficiency amounts were sustained. New protest cases involving $168 million were received in 1982.

The amount of revenue involved in both corporation and personal income tax protest cases completed by the section in 1982 was the highest amount ever recorded. In 1982, statistics continue to reflect a trend toward both complex and large revenue cases. These statistics include a significantly larger number of corporate protests as well as individual protests involving abusive tax shelters.

The number of petitions for relief under Revenue and Taxation Code Section 25137 which, when appropriate, allows a deviation from the standard three-factor apportionment formula also increased.

TAX APPEALS

Taxpayers who disagree with the department's action or their protest or claim for refund may appeal the decision to the State Board of Equalization. The Appeals Section is responsible for representing the department's position. The section also prepares and issues legal rulings and communicates with the public on matters involving California income and franchise tax laws.

In 1982, 1,686 appeals involving $24,354,139 in revenue were filed compared to 1,213 and $15,088,859 in 1981. "Tax Protester" appeals accounted for 756 of those filed. These figures reflect the escalation of appeal activity both in number and dollars.

A substantial number of rulings were issued during the year including rulings regarding solar energy tax credit, safe harbor leasing and the tax basis of community property.

The State Board of Equalization issued 884 decisions in 1982. The department's position was fully sustained in 858 cases, partially sustained in 18, and reversed in 8. The decisions included 448 "Tax Protester" cases.

Significant Appeal Decisions:

Appeal of Pauley Petroleum (February 1, 1982)

Expensed intangible drilling costs were excluded from the property factor of the apportionment formula.

Appeal of Fred R. Dauberger, et al (March 31, 1982)

Appeal of James Allen, et al (March 31, 1982)

These decisions consolidated and answered the various groundless arguments presented in the "tax protester" appeals. The Board also indicated it will impose, in appropriate cases, the $500 penalty provided by Revenue and Taxation Code Section 19414 for instituting appeal proceedings for the purpose of delay.

Appeal of Robert R. Abeltin, Jr., et al (June 29, 1982)

The Board imposed the $500 penalty against eight "tax protesters" who filed appeals knowing that the Board had already denied their virtually identical appeals for prior years.

Appeal of Myles Circuits, Inc. (June 29, 1982)

Inter-business financing is not such a relationship as will mandate a finding that otherwise unrelated businesses are unitary.

Appeal of Hugh Neu Proler International Sales Corp. (June 29, 1982)

DISC recognized as a viable corporation for California tax purposes.

Appeal of Beck Industries, Inc. (November 17, 1982)

Interest on funds invested in certificates of deposit pursuant to an order of Bankruptcy Court held to constitute allocable nonbusiness income.

LITIGATION

During 1982, 10 new litigation cases were filed and 23 cases were closed. The total number of cases pending at the end of the year was 88. Many of the new cases filed involved suits by individual taxpayers requesting damages for violations of their civil rights. Such suits are evidence of a developing trend of litigation by taxpayers angry about the tax structure.

The most notable development was the scheduling by the U.S. Supreme Court of *Container Corporation of America* v. *Franchise Tax Board* for oral argument in January of 1983. This case involves application of the unitary method to worldwide activities. The decision could well establish a significant precedent and have a substantial effect on the method of accounting for the income of multinational corporations used by California and all other states. A petition of certiorari is pending in *Anaconda* v. *Franchise Tax Board* on similar issues. Also pending before the U.S. Supreme Court is *Franchise Tax Board* v. *Construction Laborers Vacation Trust for Southern California.* This case involves the question of whether federal ERISA laws preempt state laws regarding the collection of taxes from employee vacation funds. Oral arguments in this case will be heard in April of 1983.

Other significant cases in the federal courts involve the Franchise Tax Board's right to apply the unitary method to businesses under the control of foreign corporations. In these cases, the foreign-country corporations have sought injunctive and declaratory relief preventing the Franchise Tax Board from requesting information on their activities as part of its determination of the income of California taxpayers. The lower courts have held that the foreign-parent companies do not have a standing to bring such a suit. This question is currently being reviewed by the Ninth Circuit. The cases are *EMI* v. *Bennett, Shell Petroleum, NV* v. *Franchise Tax Board,* and *Alcan Aluminum, Ltd.,* v. *Franchise Tax Board.*

The department participated in a conference on the unitary method of taxation at the Hoover Institute on War, Peace and Revolution at Stanford University. A paper on California's experience with the unitary method was prepared. A volume on conference proceedings is currently being prepared and will be published some time in 1983.

Appendix

Major Tax Law Changes

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

Annual Report

Table 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
1935 – 1973ff

Taxable income (adjusted gross income less deductions and exemptions)	Income year					Taxable income (adjusted gross income less deductions)	Income year	
	1935–42	1943–48[1]	1949–51	1952–58[2]	1959–66[3]		1967–72[4]	1972–73[5,7]
Up to $2,500	1%	1%	1%	1%	1%	Up to $4,000	1%	1%
$2,500 to 5,000	1	1	1	1	1	$4,000 to 7,000	2	2
5,000 to 7,500	2	1	2	1	2	7,000 to 10,000	3	3
7,500 to 10,000	2	1	2	1	2	10,000 to 13,000	4	4
10,000 to 12,500	3	2	3	2	3	13,000 to 16,000	5	5
12,500 to 15,000	3	2	3	2	3	16,000 to 19,000	6	6
15,000 to 20,000	4	3	4	2	4	19,000 to 22,000	7	7
20,000 to 25,000	5	4	5	3	5	22,000 to 25,000	8	8
25,000 to 30,000	6	5	6	3	6	25,000 to 28,000	9	9
30,000 to 40,000	7	6	6	4	7	28,000 to 31,000	10	10
40,000 to 50,000	8	6	6	5	7	31,000 to 50,000	10	11
50,000 to 60,000	9	6	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	6	7	10,000 to 150,000	10	11
150,000 to 250,000	14	6	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	6	7	250,000 and over	10	11

Table 1B Personal Income Tax
SYNOPSIS OF TAX RATES
Single Persons and Married Persons Filing Separately 1935–1973ff

Taxable income (adjusted gross income less deductions and exemptions)	Income year				Taxable income (adjusted gross income less deductions)	Income year	
	1935–42	1943–48 [1]	1949–58	1959–66 [3]		1967–72 [4]	1973 [5,7]
Up to $2,500	1%	1%	1%	1%	Up to $2,000	1%	1%
$2,500 to 5,000	1	1	1	2	$2,000 to 3,500	2	2
5,000 to 7,500	2	1	2	3	3,500 to 5,000	3	3
7,500 to 10,000	2	1	2	4	5,000 to 6,500	4	4
10,000 to 12,500	3	2	3	5	6,500 to 8,000	5	5
12,500 to 15,000	3	2	3	6	8,000 to 9,500	6	6
15,000 to 20,000	4	3	4	7	9,500 to 11,000	7	7
20,000 to 25,000	5	4	5	7	11,000 to 12,500	8	8
25,000 to 30,000	6	5	6	7	12,500 to 14,000	9	9
30,000 to 40,000	7	6	6	7	14,000 to 15,500	10	10
40,000 to 50,000	8	6	6	7	15,500 to 50,000	10	11
50,000 to 60,000	9	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	7	100,000 to 150,000	10	11
150,000 to 250,000	14	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	7	250,000 and over	10	11

Table 1C Personal Income Tax
SYNOPSIS OF TAX RATES
Unmarried Heads of Household 1935 – 1974ff

Taxable income (adjusted gross income less deductions and exemptions)	Income year				Taxable income (adjusted gross income less deductions)	Income year		
	1935–42	1943–48 [1]	1949–58	1959–66 [3]		1967–72 [4]	1973 [5]	1974 [6,7]
Up to $2,500	1%	1%	1%	1%	Up to $3,000	1%	1%	1%
$2,500 to 5,000	1	1	1	2	$3,000 to 4,000	2	2	1
5,000 to 7,500	2	1	2	3	4,000 to 4,500	2	2	2
7,500 to 10,000	2	1	2	4	4,500 to 6,000	3	3	2
10,000 to 12,500	3	2	3	5	6,000 to 7,500	4	4	3
12,500 to 15,000	3	2	3	6	7,500 to 9,000	5	5	4
15,000 to 20,000	4	3	4	7	9,000 to 10,500	6	6	5
20,000 to 25,000	5	4	5	7	10,500 to 12,000	7	7	6
25,000 to 30,000	6	5	6	7	12,000 to 13,500	8	8	7
30,000 to 40,000	7	6	6	7	13,500 to 15,000	9	9	8
40,000 to 50,000	8	6	6	7	15,000 to 16,500	10	10	9
50,000 to 60,000	9	6	6	7	16,500 to 18,000	10	11	10
60,000 to 70,000	10	6	6	7	18,000 and over	10	11	11
70,000 to 80,000	11	6	6	7				
80,000 to 100,000	12	6	6	7				
100,000 to 150,000	13	6	6	7				
150,000 to 250,000	14	6	6	7				
250,000 and over	15	6	6	7				

[1] A temporary reduction in tax in the lower income levels was effected in this period by widening the initial tax rate bracket from $5,000 to $10,000. This temporary reduction was renewed in 1945, 1947, and 1948 but was allowed to lapse in 1949. In addition, the maximum rate was reduced from 15 percent on amounts in excess of $250,000 to 6 percent on amounts in excess of $30,000.

[2] Income splitting on joint returns was first effective in this period. Under this provision, the tax imposed is twice the tax which would be imposed if the taxable income of the couple were cut in half.

[3] The tax brackets were narrowed from $10,000 to $5,000 for married couples filing jointly and from $5,000 to $2,500 for all others in this period. At the same time, the maximum rate was increased from 6 percent to 7 percent.

[4] Tax brackets were narrowed and the tax rates increased to 10 percent. Taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions, personal exemptions, and exemptions for dependents (Stats. 1967, Ch. 963).
A special 10 percent reduction in tax liabilities, maximum $100 for single individuals and $200 for married couples filing jointly, was effective for the 1969 income year (Stats. 1969, Ch. 1464).
A forgiveness tax credit of 20 percent was provided with respect to 1971 income year taxes along with enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971 [First Extraordinary Session], Ch. 1).

[5] The maximum tax rate was increased from 10 percent to 11 percent (Stats. 1971 [First Extraordinary Session], Ch. 1). A special income tax credit ranging from 20 percent to 100 percent of tax liability was effective for the 1973 income year (Stats. 1973, Ch. 296).

[6] Tax brackets were eased for heads of households effective with the 1974 income year (Stats. 1973, Ch. 1180).

[7] Tax brackets were indexed at rate of 5.222% for 1978; 6.88% for 1979; 17.33% for 1980; and 8.26% for 1981. Indexing reflects the June to June change in the California Consumer Price Index less 3% except for full indexing for 1981 and 1982 years only (Stats. 1978, Ch. 569).

Table 2
Personal Income Tax
PERSONAL AND DEPENDENT ALLOWANCES AND STANDARD DEDUCTION
1935 – 1968ff

Marital status	Income year									
	1935–38	1939–42	1943–44[1]	1945–47[2]	1948–52[3]	1953–58[4]	1959–63[5]	1964–66[6]	1967[7]	1968[8]
1. Personal exemptions										
(a) Joint returns of married persons	$2,500	2,500	$3,500	$4,500	$3,500	$3,500	$3,000	$3,000	$50 Tax	$50[9]
(b) Separate returns of married persons	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500	25 credit	25[9]
(c) Returns of single persons	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500	25 in	25[9]
(d) Returns of unmarried heads of household	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000	lieu of 50 deduction	50[9]
(e) Returns of blind persons (additional)	. .	. .	. .	. .	500	500	600	600	8 for	8[9]
(f) Returns of estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000	10 exemp-	10
(g) Returns of trusts	1,000	100	100	100	100	100	100	100	1 tions	1
2. Exemption for each dependent	400	400	400	400	400	400	600	600	8	8[9]
3. Standard deductions										
(a) Joint returns of married persons								$1,000	$1,000	$2,000[9]
(1) Adjusted gross income $5,000 or more	. .	. .	. .	$300	$300	. .	10%			
(2) Adjusted gross income $10,000 or more	. .	. .	. .	. .	. .	$600	$1,000			
(3) Adjusted gross income less than $5,000	. .	. .	. .	6%	6%	. .	. .			
(4) Adjusted gross income less than $10,000	. .	. .	. .	. .	. .	6%	10%			
(b) Return of unmarried heads of household								1,000	1,000	2,000[9]
(1) Adjusted gross income $5,000 or more	. .	. .	. .	300	300	300	500			
(2) Adjusted gross income less than $5,000	. .	. .	. .	6%	6%	6%	10%			
(c) Returns of single persons and separate returns of married persons								500	500	1,000[9]
(1) Adjusted gross income $5,000 or more	. .	. .	. .	300	300	300	500			
(2) Adjusted gross income less than $5,000	. .	. .	. .	6%	6%	6%	10%			

[1] Temporary provisions increased the exemptions of individuals by $1,000 and of estates by $500.

[2] Temporary provisions increased the personal exemptions allowed individuals by an additional $1,000. Personal exemptions were raised to $2,000 and $3,500. A standard deduction in lieu of itemized nonbusiness deductions was introduced at this time. The standard deduction was 6 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "optional tax table" or $300 when a person filed a separate return and was ineligible to use the optional tax table and chose not to itemize deductions.

[3] Personal exemptions enacted in 1945 were made permanent. An additional $500 was allowed a blind taxpayer or spouse.

[4] The filing of joint returns was made more attractive in this period. For couples with combined incomes of $10,000 or more, the standard deduction was raised from $300 to $600.

[5] Personal exemptions were reduced by $500; exemptions for dependents were increased by $200; and exemptions for the blind were increased by $100. The standard deduction was increased from 6 percent to 10 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "tax table" rather than the tax rate schedule. For persons ineligible to use the optional tax table (i.e., married couples with adjusted gross income of $5,000 or more), the standard deduction was increased to $1,000 for married couples filing jointly and to $500 for all others.

[6] A flat standard deduction of $1,000 for married couples filing jointly and unmarried heads of household and a standard deduction of $500 for all other individuals regardless of the amount of the adjusted gross income was substituted for the 10 percent standard deduction in the prior law. Beginning in 1966, taxpayers who were nonresidents for any part of the year were required to prorate their personal exemption, exemptions for dependents, and standard deduction.

[7] Tax credits for personal and dependent exemptions were substituted for deductions (Stats. 1967, Ch. 1479).

[8] The flat standard deduction was increased to $2,000 for married couples filing jointly and unmarried heads of household and to $1,000 for single persons (Stats. 1968 [First Extra Session] Ch. 1). The $50 exemption for heads of household includes the first qualifying dependent; the exemption for each dependent thereafter is $8.

[9] Indexed for 1979 and future years by the full California Consumer Price Index change from June to June. The change for 1980 was 17.33% and for 1981 was 8.26% (Stats. 1978, Ch. 569).

Table 3
Bank and Corporation Taxes
SYNOPSIS OF TAX RATE CHANGES
1929–1981

Corporation type	Income Year (calendar year basis)											
	1929–32	*1933–34*	*1935–36*[1]	*1937–42*	*1943–49*[2]	*1950–58*	*1959–66*[3]	*1967–71*[4]	*1972*[5]	*1973*[6]	*1974–79*[6]	*1980ff*
I. General corporations												
a. Tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%
b. Minimum franchise tax[•]	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200	$200
II. Banks												
a. General franchise tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%
b. Add-on in-lieu rate	–	4%	4%	4%	4.0%	4%	4.0%	4%	4.0%	4.0%	†	2.0%[z]
c. Composite rate	2%	6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	†	11.6%
d. Minimum franchise tax[•]	–	–	–	–	–	–	–	–	–	–	–	$200
III. Other financial corporations												
a. General franchise tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%
b. Add-on in-lieu rate	–	4%	4%	4%	4.0%	4%	4.0%	4%	4.0%	4.0%	†	2.0%[z]
c. Composite rate	2%	6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	†	11.6%
d. Financial offset [II]	–	[II]	[II]	[II]	[II]	[II]	[II]	[II]	[II]	[II]	[II]	[II]
e. Minimum tax	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200	$200
IV. Corporations subject to the income tax and not the franchise tax												
a. Tax rate[•]	–	–	–	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%

[1] The bank and corporation franchise tax was extended to public utilities which heretofore had been taxed on gross receipts.

[2] Temporary provisions enacted during World War II reduced the franchise tax rate by 15 percent. This temporary reduction, which commenced with December 31, 1943 income year returns, was renewed in 1945, 1947, and 1948, but was allowed to lapse in 1949 with income years ending on or before November 20, 1949.

[3] The rate increase was effective for income earned on and after January 1, 1959. The minimum tax was increased to $100 and subsequently reduced to $25 for credit unions with $20,000 or less gross income and gold mining companies inactive since 1950.

[4] The tax rate increase was effective for income earned on and after January 1, 1967.

[5] The tax rate increase was effective for income years ending after December 31, 1971. The minimum tax increased from $100 to $200. (Stats. 1971, First Extraordinary Session, Ch. 1.)

[6] The general corporation tax rate was increased from 7.6 percent to 9 percent on July 1, 1973 to reach the full 9 percent, on a monthly prorated basis, with income years ending June 30, 1974 and thereafter. For 1973 calendar year corporations, the tax rate was 8.3 percent general and 12.3 percent financial. (Stats. 1972, Ch. 1406.)

[•] The minimum tax does not apply to corporations subject to the income tax rather than the franchise tax. Banks were exempted from the minimum tax until 1980.

† Computed in-lieu rates dropped below the maximum 4% for these years: 1974 = 3.707%; 1975 = 3.978%; 1976 = 3.772%; 1977 = 3.425%; 1978 = 2.730%; 1979 = 1.633%.

[z] The in-lieu rate was set statutorily at 2% for income years ending in 1980 and 1981 (AB 66, Stats. 1979, Ch. 1150).

[II] Since nonbank financials, such as savings and loan associations, do pay local taxes and fees that banks are exempted from, they are entitled to offset their state tax by the amount of these local levies as long as the effective net tax rate does not drop below the general corporation rate. Beginning in 1981, however, these other financials received the same protection from local levies as banks, thus eliminating their offset (AB 66, Stats. 1979, Ch. 1150).

Appendix

Personal Income Tax

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

Annual Report

Table 1†
Personal Income Tax Statistics
COMPARISON BY INCOME YEARS
1935 through 1981 Income Years

INCOME YEAR	NUMBER OF RETURNS†	ADJUSTED GROSS INCOME	TAXABLE INCOME§	TAX ASSESSED
1981	10,661,919	$209,941,951,085	$165,129,794,432	$6,774,149,612
1980	10,335,674	189,296,754,718	150,455,415,513	6,205,907,550
1979	10,190,263	169,787,241,739	136,691,943,954	5,973,284,386
1978	9,448,710	149,103,645,736	119,658,732,974	4,174,010,707
1977	8,989,797	132,780,575,587	105,756,244,982	4,224,600,738
1976	8,620,249	115,605,335,767	91,731,546,822	3,359,556,988
1975	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974	7,929,997	93,727,065,161	73,916,530,370	2,360,763,630
1973	7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972	6,972,468	78,371,547,573	60,904,374,504	1,691,312,440
1971	5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970	5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969	5,586,849	60,874,377,105	47,983,889,281	1,088,914,303
1968	5,334,038	56,636,453,088	44,663,418,826	1,061,700,536
1967	5,449,456	52,827,614,314	43,252,693,095	947,644,969
1966	5,445,732	48,692,542,311	23,442,014,593	478,756,378
1965	5,167,529	45,234,005,608	21,088,900,269	432,886,449
1964	4,981,588	42,133,397,507	19,411,711,965	391,744,625
1963	4,851,770	38,835,003,005	17,382,195,763	338,006,936
1962	4,558,688	35,878,383,083	15,833,652,013	304,396,656
1961	4,454,831	33,581,594,325	14,624,976,601	290,676,930
1960	4,239,099	31,234,014,596	13,337,515,726	256,450,535
1959	4,008,723	29,612,426,090	12,723,307,940	250,566,812
1958	3,489,680	25,501,828,925	10,131,417,970	148,549,825
1957	3,384,328	24,069,835,748	9,433,007,532	139,642,872
1956	3,218,105	22,482,156,836	8,788,488,254	135,477,815
1955	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954	2,626,855	17,113,383,847	6,406,123,525	99,653,179
1953	2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952	2,252,317	13,927,890,159	††	85,108,713
1951	1,984,716	11,577,191,801	††	81,051,828
1950	1,584,514	9,238,315,755	††	73,222,657
1949	1,421,847	7,891,220,000	††	56,553,330
1948	836,932	5,910,851,000	††	47,452,061
1947	784,709	5,323,211,000	††	45,424,549
1946	735,457	5,188,840,000	††	49,376,994
1945	663,710	4,726,955,000	††	43,380,443
1944	1,014,851	5,691,494,000	††	45,386,790
1943	1,088,940	5,581,474,000	††	39,320,186
1942	1,197,700	4,571,110,000	††	43,025,728
1941	939,069	3,266,219,000	††	28,727,574
1940	778,514	2,545,627,000	††	19,237,738
1939	571,274	2,030,576,000	††	16,853,930
1938	493,728	1,825,971,000	††	17,834,961
1937	475,479	1,908,439,000	††	20,600,690
1936	423,420	1,751,781,000	††	19,607,851
1935	372,836	1,377,366,000	††	11,792,271

FOOTNOTES FOLLOW THIS SECTION.

Table 2†

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

1978 through 1981 Income Years

ADJUSTED GROSS INCOME CLASS	1978 INCOME YEAR		1979 INCOME YEAR		1980 INCOME YEAR		1981 INCOME YEAR	
NUMBER OF RETURNS	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL
UNDER $5,000....	2,157,102	22.8	2,447,151	24.0	2,289,522	22.2	2,259,716	21.2
$5,000 UNDER 10,000....	1,994,827	21.1	1,989,620	19.5	1,795,720	17.4	1,780,335	16.7
10,000 UNDER 15,000....	1,497,939	15.9	1,542,684	15.1	1,578,275	15.3	1,501,135	14.1
15,000 UNDER 20,000....	1,181,048	12.5	1,173,317	11.5	1,172,160	11.3	1,179,875	11.1
20,000 UNDER 25,000....	897,318	9.5	921,191	9.1	954,415	9.2	957,695	9.0
25,000 UNDER 30,000....	624,326	6.6	669,805	6.6	721,685	7.0	772,510	7.2
30,000 UNDER 40,000....	620,730	6.6	794,355	7.8	917,615	8.9	1,032,570	9.7
40,000 UNDER 50,000....	225,446	2.4	312,670	3.1	449,000	4.3	575,745	5.4
50,000 UNDER 100,000....	201,850	2.1	274,040	2.7	374,110	3.6	504,690	4.7
100,000 AND OVER.....	48,124	0.5	65,430	0.6	83,172	0.8	97,648	0.9
TOTALS.....	9,448,710	100.0	10,190,263	100.0	10,335,674	100.0	10,661,919	100.0
ADJUSTED GROSS INCOME	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL
UNDER $5,000....	$4,937,945	3.3	$4,331,268	2.6	$3,203,154	1.7	$2,607,842	1.2
$5,000 UNDER 10,000....	14,795,286	9.9	14,799,690	8.7	13,331,775	7.0	13,311,578	6.3
10,000 UNDER 15,000....	18,513,590	12.4	19,004,581	11.2	19,534,552	10.3	18,624,989	8.9
15,000 UNDER 20,000....	20,591,103	13.8	20,465,167	12.1	20,424,097	10.8	20,516,219	9.8
20,000 UNDER 25,000....	20,067,293	13.5	20,603,078	12.1	21,384,691	11.4	21,521,081	10.3
25,000 UNDER 30,000....	17,054,521	11.4	18,290,906	10.8	19,775,800	10.4	21,153,185	10.1
30,000 UNDER 40,000....	21,191,897	14.2	27,223,070	16.0	31,614,647	16.7	35,645,459	17.0
40,000 UNDER 50,000....	9,966,656	6.7	13,824,499	8.1	19,897,294	10.5	25,523,741	12.2
50,000 UNDER 100,000....	13,190,830	8.9	17,836,760	10.5	24,072,324	12.7	32,151,550	15.3
100,000 AND OVER.....	8,794,524	5.9	13,408,222	7.9	16,058,421	8.5	18,886,308	9.0
TOTALS.....	$149,103,646	100.0	$169,787,241	100.0	$189,296,755	100.0	$209,941,952	100.0
TAX ASSESSED	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
UNDER $5,000....	$1,628,355		$4,432,524	0.1	$6,697,062	0.1	$8,694,148	0.1
$5,000 UNDER 10,000....	55,039,155	1.3	117,978,278	2.0	81,500,565	1.3	67,113,795	1.0
10,000 UNDER 15,000....	200,408,382	4.8	324,949,133	5.4	272,439,800	4.4	221,967,170	3.3
15,000 UNDER 20,000....	347,639,435	8.3	493,046,330	8.3	413,710,310	6.7	372,670,110	5.5
20,000 UNDER 25,000....	408,613,687	9.8	548,707,712	9.2	511,165,880	8.2	490,339,860	7.2
25,000 UNDER 30,000....	430,964,620	10.3	539,896,478	9.0	522,368,135	8.4	550,693,015	8.1
30,000 UNDER 40,000....	704,316,913	16.9	964,842,223	16.1	976,915,935	15.7	1,026,710,390	15.2
40,000 UNDER 50,000....	439,241,852	10.6	627,139,721	10.5	747,677,300	12.1	891,103,395	13.2
50,000 UNDER 100,000....	809,321,192	19.4	1,073,010,870	18.0	1,268,807,960	20.5	1,553,468,030	22.9
100,000 AND OVER.....	776,837,116	18.6	1,279,281,117	21.4	1,404,624,603	22.6	1,591,389,699	23.5
TOTALS.....	$4,174,010,707	100.0	$5,973,284,386	100.0	$6,205,907,550	100.0	$6,774,149,612	100.0

FOOTNOTES FOLLOW THIS SECTION

Table 3†
Personal Income Tax Statistics
BY ADJUSTED GROSS INCOME CLASS - PERCENTAGES CUMULATED
1981 Income Year

ADJUSTED GROSS INCOME CLASS	RETURNS			ADJUSTED GROSS INCOME			TAXABLE INCOME			TAX ASSESSED		
		PERCENT			PERCENT			PERCENT			PERCENT	
	NUMBER	OF TOTAL	CUMU-LATIVE	AMOUNT (THOUSANDS)	OF TOTAL	CUMU-LATIVE	AMOUNT (THOUSANDS)	OF TOTAL	CUMU-LATIVE	AMOUNT (THOUSANDS)	OF TOTAL	CUMU-LATIVE
NO ADJUSTED GROSS INCOME	664,336	6.2	6.2	-$1,844,543	-0.9	-0.9	-	-	-	$7,273	0.1	0.1
$1 UNDER $1,000	189,745	1.8	8.0	103,175	0.1	-0.8	$5,248	Y	Y	52	Y	0.1
1,000 UNDER 2,000	308,050	2.9	10.9	459,896	0.2	-0.6	62,695	Y	Y	394	Y	0.1
2,000 UNDER 3,000	340,345	3.2	14.1	855,128	0.4	-0.2	318,879	0.2	0.2	157	Y	0.1
3,000 UNDER 4,000	373,845	3.5	17.6	1,308,915	0.6	0.4	661,826	0.4	0.6	390	Y	0.1
4,000 UNDER 5,000	383,395	3.6	21.2	1,725,271	0.8	1.2	1,011,155	0.6	1.2	428	Y	0.1
5,000 UNDER 6,000	364,580	3.4	24.6	2,008,144	1.0	2.2	1,310,165	0.8	2.0	4,431	0.1	0.2
6,000 UNDER 7,000	362,215	3.4	28.0	2,350,693	1.1	3.3	1,592,335	1.0	3.0	8,615	0.1	0.3
7,000 UNDER 8,000	342,475	3.2	31.2	2,559,994	1.2	4.5	1,787,172	1.1	4.1	13,004	0.2	0.5
8,000 UNDER 9,000	364,085	3.4	34.6	3,099,060	1.5	6.0	2,226,261	1.3	5.4	17,901	0.3	0.8
9,000 UNDER 10,000	346,980	3.3	37.9	3,293,687	1.6	7.6	2,442,109	1.5	6.9	23,163	0.3	1.1
10,000 UNDER 11,000	326,830	3.1	41.0	3,429,961	1.6	9.2	2,594,416	1.6	8.5	30,072	0.4	1.5
11,000 UNDER 12,000	302,080	2.8	43.8	3,475,821	1.7	10.9	2,658,964	1.6	10.1	35,353	0.5	2.0
12,000 UNDER 13,000	313,535	2.9	46.7	3,916,975	1.9	12.8	3,005,689	1.8	11.9	45,884	0.7	2.7
13,000 UNDER 14,000	295,960	2.8	49.5	3,995,300	1.9	14.7	3,092,022	1.9	13.8	53,345	0.8	3.5
14,000 UNDER 15,000	262,730	2.5	52.0	3,806,932	1.8	16.5	2,978,531	1.8	15.6	57,313	0.8	4.3
15,000 UNDER 16,000	257,780	2.4	54.4	3,996,088	1.9	18.4	3,130,983	1.9	17.5	62,870	0.9	5.2
16,000 UNDER 17,000	254,495	2.4	56.8	4,202,555	2.0	20.4	3,312,264	2.0	19.5	74,061	1.1	6.3
17,000 UNDER 18,000	233,070	2.2	59.0	4,074,381	1.9	22.3	3,222,561	2.0	21.5	74,350	1.1	7.4
18,000 UNDER 19,000	227,690	2.1	61.1	4,209,601	2.0	24.3	3,333,745	2.0	23.5	82,264	1.2	8.6
19,000 UNDER 20,000	206,840	1.9	63.0	4,033,594	1.9	26.2	3,165,750	1.9	25.4	79,125	1.2	9.8
20,000 UNDER 21,000	195,545	1.8	64.8	4,009,566	1.9	28.1	3,129,849	1.9	27.3	82,762	1.2	11.0
21,000 UNDER 22,000	196,035	1.8	66.6	4,212,663	2.0	30.1	3,375,872	2.1	29.4	95,337	1.4	12.4
22,000 UNDER 23,000	189,240	1.8	68.4	4,260,151	2.0	32.1	3,392,523	2.1	31.5	95,941	1.4	13.8
23,000 UNDER 24,000	191,830	1.8	70.2	4,507,444	2.1	34.2	3,563,828	2.2	33.7	105,735	1.6	15.4
24,000 UNDER 25,000	185,045	1.7	71.9	4,531,257	2.2	36.4	3,582,006	2.2	35.9	110,566	1.6	17.0
25,000 UNDER 26,000	177,235	1.7	73.6	4,522,221	2.1	38.5	3,625,455	2.2	38.1	113,029	1.7	18.7
26,000 UNDER 27,000	160,330	1.5	75.1	4,246,145	2.0	40.5	3,348,751	2.0	40.1	108,917	1.6	20.3
27,000 UNDER 28,000	147,635	1.4	76.5	4,058,570	1.9	42.4	3,268,361	2.0	42.1	107,855	1.6	21.9
28,000 UNDER 29,000	148,230	1.4	77.9	4,223,470	2.0	44.4	3,357,084	2.0	44.1	111,582	1.7	23.6
29,000 UNDER 30,000	139,080	1.3	79.2	4,102,779	2.0	46.4	3,290,172	2.0	46.1	109,311	1.6	25.2
30,000 UNDER 35,000	592,775	5.6	84.8	19,220,660	9.2	55.6	15,192,769	9.2	55.3	531,522	7.9	33.1
35,000 UNDER 40,000	439,795	4.1	88.9	16,424,799	7.8	63.4	12,962,824	7.9	63.2	495,189	7.3	40.4
40,000 UNDER 45,000	349,595	3.3	92.2	14,810,712	7.1	70.5	11,782,180	7.1	70.3	498,007	7.4	47.8
45,000 UNDER 50,000	226,150	2.1	94.3	10,713,029	5.1	75.6	8,485,032	5.1	75.4	393,096	5.8	53.6
50,000 UNDER 55,000	152,800	1.4	95.7	7,988,984	3.8	79.4	6,330,890	3.8	79.2	324,868	4.8	58.4
55,000 UNDER 60,000	105,400	1.0	96.7	6,036,899	2.9	82.3	4,752,103	2.9	82.1	265,324	3.9	62.3
60,000 UNDER 65,000	71,250	0.7	97.4	4,443,797	2.1	84.4	3,524,645	2.1	84.2	207,092	3.1	65.4
65,000 UNDER 70,000	43,550	0.4	97.8	2,936,128	1.4	85.8	2,330,326	1.4	85.6	144,400	2.1	67.5
70,000 UNDER 80,000	65,760	0.6	98.4	4,900,309	2.3	88.1	3,861,378	2.3	87.9	262,572	3.9	71.4
80,000 UNDER 90,000	39,520	0.4	98.8	3,344,527	1.6	89.7	2,641,685	1.6	89.5	193,869	2.9	74.3
90,000 UNDER 100,000	26,410	0.3	99.1	2,500,906	1.2	90.9	1,991,021	1.2	90.7	155,344	2.3	76.6
100,000 UNDER 200,000	77,430	0.7	99.8	10,197,550	4.9	95.8	8,147,194	4.9	95.6	734,489	10.8	87.4
200,000 UNDER 500,000	16,794	0.2	100.0	4,778,442	2.3	98.1	3,938,906	2.4	98.0	429,212	6.3	93.7
500,000 UNDER 1,000,000	2,396	Y	100.0	1,605,570	0.8	98.9	1,342,860	0.8	98.8	163,982	2.4	96.1
1,000,000 AND OVER	1,028	Y	100.0	2,304,746	1.1	100.0	1,999,311	1.2	100.0	263,707	3.9	100.0
TOTALS	10,661,919	100.0	100.0	$209,941,952	100.0	100.0	$165,129,795	100.0	100.0	$6,774,153	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION.

Table 4A†

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS ALL	NUMBER OF RETURNS TAXABLE	ADJUSTED GROSS INCOME (000)	DEDUCTIONS[δ] (000)	TAXABLE INCOME (000)	COMPUTED TAX (000)	TOTAL OF TAX CREDITS[ε] (000)	TAX AFTER CREDITS[π] (000)
NO ADJ. GROSS INCOME	664,336	4,021	-$1,844,543	$1,633,851	—	—	$33,938	$7,273
$1 UNDER $1,000	189,745	6,450	103,175	327,203	$5,248	$53	8,131	52
1,000 UNDER 2,000	308,050	11,700	459,896	541,412	62,695	629	12,813	394
2,000 UNDER 3,000	340,345	12,850	855,128	596,741	318,879	3,190	14,676	157
3,000 UNDER 4,000	373,845	16,750	1,308,915	680,900	661,826	6,642	16,898	390
4,000 UNDER 5,000	383,395	18,950	1,725,271	752,109	1,011,155	10,945	19,011	428
5,000 UNDER 6,000	364,580	211,980	2,008,144	719,557	1,310,165	16,228	18,481	4,431
6,000 UNDER 7,000	362,215	215,965	2,350,693	795,115	1,592,335	21,178	19,227	8,615
7,000 UNDER 8,000	342,475	200,275	2,559,994	807,356	1,787,172	26,146	18,741	13,004
8,000 UNDER 9,000	364,085	189,185	3,099,060	899,351	2,226,261	34,250	21,421	17,901
9,000 UNDER 10,000	346,980	183,530	3,293,687	875,498	2,442,109	41,530	21,103	23,163
10,000 UNDER 11,000	326,830	250,780	3,429,961	843,497	2,594,416	48,316	19,754	30,272
11,000 UNDER 12,000	302,080	262,830	3,475,821	881,691	2,658,964	52,904	18,862	35,353
12,000 UNDER 13,000	313,535	281,585	3,916,975	932,049	3,005,689	64,247	19,708	45,884
13,000 UNDER 14,000	295,960	267,910	3,995,300	930,110	3,092,022	71,444	19,168	53,345
14,000 UNDER 15,000	262,730	241,480	3,806,932	838,803	2,978,531	73,584	17,168	57,313
15,000 UNDER 16,000	257,780	242,580	3,996,088	879,321	3,130,983	79,815	17,872	62,870
16,000 UNDER 17,000	254,495	241,645	4,202,555	894,984	3,312,264	90,851	17,540	74,061
17,000 UNDER 18,000	233,070	221,820	4,074,381	858,285	3,222,561	90,187	16,715	74,350
18,000 UNDER 19,000	227,690	216,740	4,209,601	879,648	3,333,745	98,647	16,892	82,264
19,000 UNDER 20,000	206,840	197,490	4,033,594	874,213	3,165,750	94,411	15,894	79,125
20,000 UNDER 21,000	195,545	186,295	4,009,566	888,119	3,129,849	97,670	15,291	82,762
21,000 UNDER 22,000	196,035	190,285	4,212,663	838,704	3,375,872	111,034	16,012	95,337
22,000 UNDER 23,000	189,240	184,990	4,260,151	885,645	3,392,523	111,010	15,696	95,941
23,000 UNDER 24,000	191,830	186,830	4,507,444	950,623	3,563,828	121,804	16,662	105,735
24,000 UNDER 25,000	185,045	180,295	4,531,257	963,821	3,582,006	124,711	16,171	110,566
25,000 UNDER 26,000	177,235	173,485	4,522,221	902,879	3,625,455	129,369	16,582	113,029
26,000 UNDER 27,000	160,330	156,330	4,246,145	904,461	3,348,751	122,673	14,040	108,917
27,000 UNDER 28,000	147,635	146,635	4,058,570	790,372	3,268,361	121,734	14,036	107,855
28,000 UNDER 29,000	148,230	145,730	4,223,470	868,149	3,357,084	125,783	15,252	111,583
29,000 UNDER 30,000	139,080	137,330	4,102,779	814,636	3,290,172	122,895	13,876	109,311
30,000 UNDER 35,000	592,775	583,775	19,220,660	4,041,757	15,192,769	593,401	64,613	531,522
35,000 UNDER 40,000	439,795	433,545	16,424,799	3,481,169	12,962,824	543,621	52,657	495,189
40,000 UNDER 45,000	349,595	346,845	14,810,712	3,028,912	11,782,180	538,537	44,462	498,007
45,000 UNDER 50,000	226,150	223,650	10,713,029	2,228,587	8,485,032	423,536	32,758	393,096
50,000 UNDER 55,000	152,800	152,300	7,988,984	1,665,313	6,330,890	345,704	24,427	324,868
55,000 UNDER 60,000	105,400	103,900	6,036,899	1,298,551	4,752,103	278,944	20,499	265,324
60,000 UNDER 65,000	71,250	70,750	4,443,797	920,158	3,524,645	220,949	15,907	207,092
65,000 UNDER 70,000	43,550	42,800	2,936,128	605,802	2,330,326	152,835	9,741	144,400
70,000 UNDER 80,000	65,760	65,660	4,900,309	1,045,065	3,861,378	272,115	13,064	262,572
80,000 UNDER 90,000	39,520	39,310	3,344,527	706,958	2,641,685	198,463	8,927	193,869
90,000 UNDER 100,000	26,410	26,390	2,500,906	511,676	1,991,021	157,447	6,832	155,344
100,000 UNDER 200,000	77,430	77,320	10,197,550	2,069,954	8,147,194	717,888	23,898	734,489
200,000 UNDER 500,000	16,794	16,771	4,778,442	849,091	3,938,906	394,646	8,014	429,212
500,000 UNDER 1,000,000	2,396	2,395	1,605,570	265,381	1,342,860	142,250	2,460	163,982
1,000,000 AND OVER	1,028	1,028	2,304,746	306,449	1,999,311	217,613	2,056	263,707
TOTALS	10,661,919	7,371,160	$209,941,952	$49,273,926	$165,129,795	$7,311,829	$867,946	$6,774,153

FOOTNOTES FOLLOW THIS SECTION.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	SALARIES AND WAGES		DIVIDENDS		INTEREST		ANNUITIES AND PENSIONS	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	34,177	$526,093	18,389	$66,320	58,833	$315,015	4,527	$32,425
$1 UNDER $1,000	153,845	153,765	9,450	5,545	45,650	18,818	1,750	5,395
1,000 UNDER 2,000	268,000	411,005	13,700	9,847	68,050	62,385	8,700	18,911
2,000 UNDER 3,000	301,595	791,938	18,200	10,045	78,250	66,822	13,550	34,756
3,000 UNDER 4,000	330,345	1,152,679	27,750	21,195	100,250	99,420	16,400	54,952
4,000 UNDER 5,000	327,745	1,475,894	30,945	26,640	116,645	142,552	22,850	69,778
5,000 UNDER 6,000	304,130	1,669,003	27,595	36,070	121,200	208,676	23,400	88,035
6,000 UNDER 7,000	303,115	1,950,078	29,495	30,146	123,840	224,412	29,250	122,344
7,000 UNDER 8,000	286,525	2,085,712	34,490	51,516	128,740	226,123	30,000	133,021
8,000 UNDER 9,000	307,535	2,561,031	33,650	41,388	132,895	274,925	40,950	205,652
9,000 UNDER 10,000	294,880	2,707,797	27,550	44,959	123,195	296,639	35,700	186,655
10,000 UNDER 11,000	280,130	2,835,776	35,845	63,670	119,890	284,328	34,800	189,869
11,000 UNDER 12,000	261,430	2,975,027	26,450	38,536	113,295	258,849	28,500	162,907
12,000 UNDER 13,000	265,135	3,211,080	41,500	69,755	131,900	327,149	35,150	225,231
13,000 UNDER 14,000	257,360	3,361,576	39,845	63,782	134,075	345,494	32,600	209,346
14,000 UNDER 15,000	229,380	3,188,355	33,295	50,498	119,095	281,688	27,400	157,794
15,000 UNDER 16,000	224,680	3,388,381	34,300	49,238	124,595	297,332	24,850	162,468
16,000 UNDER 17,000	222,445	3,576,915	36,400	69,483	126,900	315,782	27,300	178,137
17,000 UNDER 18,000	203,520	3,424,274	40,145	76,313	121,200	301,335	25,550	176,002
18,000 UNDER 19,000	200,240	3,557,666	35,000	76,776	123,950	310,042	25,400	168,021
19,000 UNDER 20,000	183,940	3,469,287	33,450	48,416	114,740	268,200	17,750	143,400
20,000 UNDER 21,000	172,645	3,417,314	33,000	61,128	109,150	289,599	21,950	158,856
21,000 UNDER 22,000	172,735	3,586,358	32,150	56,085	115,350	304,947	19,900	161,108
22,000 UNDER 23,000	172,590	3,672,598	34,700	67,705	112,350	310,897	18,600	139,835
23,000 UNDER 24,000	172,080	3,864,871	31,400	64,688	123,390	314,168	20,400	205,010
24,000 UNDER 25,000	168,045	3,932,118	37,400	70,383	121,500	319,742	19,800	155,417
25,000 UNDER 26,000	161,835	3,926,945	35,295	86,972	114,995	298,882	21,300	146,886
26,000 UNDER 27,000	147,580	3,699,650	33,450	60,757	108,985	272,612	15,050	123,205
27,000 UNDER 28,000	136,135	3,515,856	30,695	86,100	101,090	241,218	16,600	142,425
28,000 UNDER 29,000	134,730	3,659,374	29,650	59,914	101,845	285,931	14,200	131,448
29,000 UNDER 30,000	127,980	3,594,077	33,200	60,802	96,895	243,021	16,150	145,077
30,000 UNDER 35,000	545,125	16,640,436	151,150	348,042	449,090	1,267,245	63,650	535,930
35,000 UNDER 40,000	406,695	14,190,149	125,000	345,712	353,245	1,105,972	51,450	468,632
40,000 UNDER 45,000	322,445	12,748,986	119,000	276,010	288,700	895,963	39,300	405,737
45,000 UNDER 50,000	205,000	8,895,583	90,300	253,763	198,950	743,874	26,050	293,131
50,000 UNDER 55,000	136,950	6,497,323	65,300	240,696	138,950	661,212	18,000	208,806
55,000 UNDER 60,000	92,900	4,844,087	49,400	194,352	97,400	545,810	13,300	125,912
60,000 UNDER 65,000	60,500	3,286,573	37,500	163,657	67,000	414,101	10,950	124,672
65,000 UNDER 70,000	37,900	2,228,195	25,150	95,235	40,500	275,741	6,300	74,217
70,000 UNDER 80,000	53,970	3,272,856	41,630	228,651	62,500	573,764	8,380	109,428
80,000 UNDER 90,000	31,390	2,135,521	25,170	175,490	37,750	423,002	4,710	55,927
90,000 UNDER 100,000	20,440	1,504,972	17,410	163,908	25,420	324,613	3,040	36,449
100,000 UNDER 200,000	59,090	5,660,971	55,990	815,540	74,990	1,440,045	7,800	93,536
200,000 UNDER 500,000	12,657	2,245,630	13,233	521,981	16,391	635,300	1,616	24,492
500,000 UNDER 1,000,000	1,811	561,995	2,031	209,417	2,333	204,576	207	4,275
1,000,000 AND OVER	796	577,337	889	337,619	1,000	236,620	85	3,451
TOTALS	8,794,176	$170,633,107	1,777,537	$6,007,745	5,286,957	$17,554,841	945,165	$6,803,011

FOOTNOTES FOLLOW THIS SECTION.

Table 4A (continued)†

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	BUSINESS AND PROFESSION○				FARM			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	7,744	$149,763	56,179	$962,842	188	$3,235	9,056	$335,050
$1 UNDER $1,000	12,250	17,804	4,250	22,577	500	153	250	2,336
1,000 UNDER 2,000	12,350	15,741	4,100	13,086	250	444	1,000	7,209
2,000 UNDER 3,000	16,800	41,351	9,100	52,183	250	—	1,750	19,549
3,000 UNDER 4,000	21,750	71,378	9,200	31,848	500	913	500	7,022
4,000 UNDER 5,000	22,100	83,575	7,700	39,897	500	816	2,000	19,590
5,000 UNDER 6,000	20,350	81,755	7,700	39,589	600	1,390	1,500	19,165
6,000 UNDER 7,000	22,200	109,230	7,500	27,160	1,100	3,217	1,200	11,921
7,000 UNDER 8,000	22,250	120,866	10,100	38,405	500	1,321	1,050	6,523
8,000 UNDER 9,000	24,400	129,663	11,500	41,564	600	1,036	2,550	17,855
9,000 UNDER 10,000	21,400	122,259	8,250	35,402	600	2,023	1,300	4,748
10,000 UNDER 11,000	17,050	120,246	11,350	37,512	700	4,206	1,100	3,998
11,000 UNDER 12,000	17,750	148,383	9,450	29,259	400	3,396	2,200	41,285
12,000 UNDER 13,000	21,200	145,321	10,250	28,728	200	807	1,650	18,614
13,000 UNDER 14,000	19,300	129,329	13,700	48,710	200	337	1,800	14,564
14,000 UNDER 15,000	20,200	172,565	9,050	60,192	600	485	1,900	12,838
15,000 UNDER 16,000	18,350	165,867	11,250	46,214	650	5,591	900	5,221
16,000 UNDER 17,000	20,150	179,150	12,350	52,613	750	2,731	1,800	11,896
17,000 UNDER 18,000	17,900	142,120	9,650	36,714	650	10,673	1,050	4,601
18,000 UNDER 19,000	17,750	198,203	12,050	34,891	200	481	1,400	13,574
19,000 UNDER 20,000	17,400	173,254	11,700	47,383	350	605	1,750	7,019
20,000 UNDER 21,000	16,650	150,879	8,200	21,370	350	169	950	7,685
21,000 UNDER 22,000	14,450	143,236	11,100	28,172	500	3,058	1,800	5,729
22,000 UNDER 23,000	16,450	139,703	11,200	30,820	1,050	794	1,550	11,677
23,000 UNDER 24,000	16,000	147,093	10,500	50,658	450	795	1,400	11,760
24,000 UNDER 25,000	14,900	181,064	11,600	50,133	800	8,186	1,000	6,010
25,000 UNDER 26,000	13,850	147,165	11,750	48,033	650	4,217	2,700	9,279
26,000 UNDER 27,000	15,500	150,064	12,050	37,848	1,250	9,161	250	307
27,000 UNDER 28,000	13,650	144,665	8,500	25,635	650	3,282	2,250	8,566
28,000 UNDER 29,000	14,000	156,749	14,350	53,955	850	13,503	1,300	3,365
29,000 UNDER 30,000	13,600	134,799	11,750	43,285	650	3,230	2,150	8,872
30,000 UNDER 35,000	65,550	730,540	43,200	132,550	2,600	18,594	7,800	34,525
35,000 UNDER 40,000	49,150	696,454	34,400	107,107	2,550	24,998	4,100	73,695
40,000 UNDER 45,000	40,550	734,502	23,450	82,034	750	4,171	3,650	10,836
45,000 UNDER 50,000	26,450	536,634	17,400	58,836	1,350	36,967	2,750	30,152
50,000 UNDER 55,000	20,050	484,799	13,150	53,003	800	3,674	3,850	61,857
55,000 UNDER 60,000	15,700	395,044	9,850	46,709	1,200	25,057	2,650	29,303
60,000 UNDER 65,000	12,450	363,280	6,250	29,193	900	11,090	1,100	16,581
65,000 UNDER 70,000	6,100	205,801	5,350	45,608	800	8,874	600	1,969
70,000 UNDER 80,000	12,800	424,441	4,370	29,255	800	25,894	1,470	18,915
80,000 UNDER 90,000	7,850	299,172	3,530	35,950	700	23,007	1,070	12,579
90,000 UNDER 100,000	5,250	242,148	2,580	40,372	440	15,886	750	12,587
100,000 UNDER 200,000	14,220	834,746	7,140	153,267	1,490	63,090	3,200	89,115
200,000 UNDER 500,000	2,846	265,129	1,951	70,958	397	34,390	1,105	49,476
500,000 UNDER 1,000,000	460	102,416	340	23,529	71	10,491	211	19,788
1,000,000 AND OVER	229	246,122	164	34,690	24	2,577	89	18,651
TOTALS	819,349	$10,574,468	530,504	$3,059,739	32,360	$399,015	87,451	$1,137,907

○FOOTNOTES FOLLOW THIS SECTION.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	PARTNERSHIP Ω				RENTS AND ROYALTIES			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	2,996	$28,084	24,892	$1,414,198	5,418	$33,346	27,467	$454,030
$1 UNDER $1,000	600	1,766	1,450	10,725	2,150	1,047	3,750	58,645
1,000 UNDER 2,000	2,150	25,407	2,500	14,739	3,550	3,473	5,600	30,274
2,000 UNDER 3,000	2,400	11,185	2,100	9,738	6,300	10,530	4,850	20,732
3,000 UNDER 4,000	2,800	9,044	3,450	14,058	6,350	14,405	7,700	60,532
4,000 UNDER 5,000	3,150	12,763	1,600	6,274	6,750	19,996	6,550	33,560
5,000 UNDER 6,000	2,250	7,794	1,700	8,944	10,100	25,962	8,400	33,085
6,000 UNDER 7,000	3,300	11,509	2,550	10,333	8,750	17,099	6,400	44,862
7,000 UNDER 8,000	5,200	25,760	3,500	15,652	8,050	15,933	9,050	37,109
8,000 UNDER 9,000	4,350	20,716	2,900	33,009	10,700	29,335	9,300	43,273
9,000 UNDER 10,000	4,650	23,601	2,950	7,608	8,350	24,076	8,900	45,308
10,000 UNDER 11,000	2,900	11,028	3,000	5,786	9,000	17,386	11,700	40,078
11,000 UNDER 12,000	5,550	53,750	2,950	46,873	8,000	25,512	11,200	46,992
12,000 UNDER 13,000	5,100	36,122	2,250	8,688	9,000	25,881	11,650	54,599
13,000 UNDER 14,000	4,650	26,903	3,900	16,977	10,050	29,288	10,500	55,147
14,000 UNDER 15,000	6,350	58,816	2,950	12,400	9,600	25,214	12,000	50,950
15,000 UNDER 16,000	3,400	20,906	4,850	29,536	8,650	36,281	14,400	68,120
16,000 UNDER 17,000	6,250	46,343	6,300	29,620	9,600	28,959	13,400	86,163
17,000 UNDER 18,000	6,350	48,893	4,700	34,045	9,200	32,091	13,850	90,106
18,000 UNDER 19,000	3,450	20,676	3,700	28,002	8,500	31,458	11,250	59,128
19,000 UNDER 20,000	4,250	38,714	4,700	11,633	7,650	25,652	13,400	67,865
20,000 UNDER 21,000	3,200	20,000	6,950	20,011	10,200	33,697	17,950	81,991
21,000 UNDER 22,000	4,300	14,365	4,650	12,061	8,800	30,543	13,550	71,830
22,000 UNDER 23,000	3,950	25,738	4,800	11,040	6,900	22,277	13,550	66,963
23,000 UNDER 24,000	5,150	29,791	5,650	28,330	7,950	23,187	13,300	64,848
24,000 UNDER 25,000	5,550	52,438	6,050	34,395	8,950	41,780	16,050	105,005
25,000 UNDER 26,000	3,550	25,138	6,250	17,382	8,900	37,747	14,750	78,747
26,000 UNDER 27,000	5,700	44,978	3,800	44,812	8,600	45,421	15,350	78,171
27,000 UNDER 28,000	2,450	25,113	6,050	23,084	6,650	24,598	11,050	65,272
28,000 UNDER 29,000	4,750	37,279	6,250	25,858	6,350	26,934	14,250	68,013
29,000 UNDER 30,000	4,300	37,719	5,350	22,175	8,000	28,625	10,850	81,327
30,000 UNDER 35,000	20,750	197,168	28,500	183,395	36,050	166,725	67,800	396,270
35,000 UNDER 40,000	15,800	114,848	27,150	278,420	27,000	99,294	53,800	293,539
40,000 UNDER 45,000	17,600	145,561	26,400	285,623	25,100	129,680	47,850	247,345
45,000 UNDER 50,000	12,550	143,316	23,750	138,223	18,450	93,887	37,500	213,535
50,000 UNDER 55,000	9,150	133,645	22,900	149,083	13,000	77,043	29,950	225,636
55,000 UNDER 60,000	6,450	103,728	19,600	236,679	14,650	106,062	21,350	209,298
60,000 UNDER 65,000	9,100	142,232	12,250	129,167	8,950	62,401	17,450	88,449
65,000 UNDER 70,000	5,700	82,042	9,750	69,686	7,100	78,017	10,850	80,606
70,000 UNDER 80,000	10,590	237,899	14,250	151,188	12,170	132,546	17,510	148,073
80,000 UNDER 90,000	7,320	180,136	9,510	135,245	7,910	108,185	10,140	107,957
90,000 UNDER 100,000	6,040	185,290	6,880	132,578	5,910	91,466	6,780	79,430
100,000 UNDER 200,000	21,150	894,038	23,620	746,278	20,720	473,780	20,410	304,925
200,000 UNDER 500,000	5,261	404,159	6,266	403,248	5,698	246,113	4,524	122,492
500,000 UNDER 1,000,000	737	110,471	1,064	145,217	858	78,420	659	30,055
1,000,000 AND OVER	291	104,560	542	195,495	355	64,958	310	28,480
TOTALS	273,485	$4,031,432	377,124	$5,387,511	450,939	$2,796,310	708,860	$4,818,815

FOOTNOTES FOLLOW THIS SECTION.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	NET SALE OF CAPITAL ASSETS μ				ALL OTHER INCOME SOURCES ζ			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	19,651	$398,912	2,096	$1,956	9,920	$55,685	7,514	$241,389
$1 UNDER $1,000	1,650	1,676	1,000	650	850	289	250	528
1,000 UNDER 2,000	3,900	7,002	2,250	1,992	3,100	4,859	500	251
2,000 UNDER 3,000	5,800	14,026	2,000	1,242	5,950	7,684	1,000	2,348
3,000 UNDER 4,000	5,500	18,009	3,500	2,633	5,350	13,023	1,500	3,420
4,000 UNDER 5,000	7,500	17,968	4,500	3,456	9,700	20,009	750	1,694
5,000 UNDER 6,000	7,600	13,901	3,850	2,609	7,650	17,095	100	15
6,000 UNDER 7,000	8,250	26,663	3,950	3,352	7,700	20,822	1,350	4,561
7,000 UNDER 8,000	10,150	28,578	5,150	3,864	10,150	22,636	850	3,231
8,000 UNDER 9,000	9,950	26,169	6,050	4,570	10,400	25,915	1,550	6,245
9,000 UNDER 10,000	9,550	18,780	4,300	3,744	9,300	26,188	1,100	5,263
10,000 UNDER 11,000	11,400	24,346	5,800	4,754	10,100	22,522	1,700	1,182
11,000 UNDER 12,000	12,800	32,533	5,250	4,501	6,450	18,944	1,100	5,118
12,000 UNDER 13,000	12,950	42,996	6,600	4,185	9,550	28,428	1,650	16,450
13,000 UNDER 14,000	12,800	36,601	5,700	4,292	8,900	24,853	1,850	16,981
14,000 UNDER 15,000	12,050	31,757	5,200	4,684	9,750	39,384	200	57
15,000 UNDER 16,000	12,300	48,216	5,150	3,895	11,150	37,686	500	580
16,000 UNDER 17,000	11,250	34,107	7,650	6,308	11,400	30,858	1,450	5,509
17,000 UNDER 18,000	13,700	65,929	6,400	5,025	9,350	36,689	1,900	9,734
18,000 UNDER 19,000	9,850	30,247	6,050	4,006	8,250	24,690	1,850	8,339
19,000 UNDER 20,000	14,400	39,587	6,500	5,097	11,300	35,858	1,400	1,617
20,000 UNDER 21,000	15,250	45,215	5,050	3,962	8,400	30,610	950	1,330
21,000 UNDER 22,000	13,850	57,495	9,700	7,474	10,800	53,012	1,500	2,443
22,000 UNDER 23,000	13,400	61,224	7,550	5,832	7,750	18,397	1,150	5,602
23,000 UNDER 24,000	14,650	59,987	7,850	5,062	11,400	40,554	100	67
24,000 UNDER 25,000	13,300	47,520	7,900	5,776	9,900	46,690	1,600	42,776
25,000 UNDER 26,000	14,200	61,860	6,750	5,525	8,100	28,476	100	175
26,000 UNDER 27,000	14,750	56,047	6,550	5,226	7,750	33,783	850	6,222
27,000 UNDER 28,000	10,550	52,034	7,100	5,287	7,400	15,214	1,300	6,032
28,000 UNDER 29,000	12,350	43,347	5,300	3,940	8,700	28,744	1,750	3,671
29,000 UNDER 30,000	11,250	57,553	8,200	6,683	8,650	28,046	850	718
30,000 UNDER 35,000	58,650	310,323	39,950	32,018	36,000	165,458	5,500	15,660
35,000 UNDER 40,000	49,700	287,628	33,000	26,161	33,600	142,204	3,500	10,227
40,000 UNDER 45,000	45,750	261,653	30,400	22,073	27,250	135,575	5,150	34,060
45,000 UNDER 50,000	39,750	287,916	24,150	19,679	21,650	97,196	3,300	18,234
50,000 UNDER 55,000	32,700	258,712	15,500	13,056	15,000	66,054	2,500	2,377
55,000 UNDER 60,000	27,750	291,915	14,300	10,718	13,600	70,723	1,600	24,211
60,000 UNDER 65,000	18,650	155,716	9,800	8,674	12,250	92,407	3,400	5,425
65,000 UNDER 70,000	12,900	110,903	6,600	5,511	7,000	50,407	800	4,414
70,000 UNDER 80,000	22,830	266,622	9,830	8,531	10,220	93,014	1,330	6,188
80,000 UNDER 90,000	14,880	235,473	7,570	6,588	7,590	84,988	1,430	13,758
90,000 UNDER 100,000	11,080	196,045	5,270	4,611	5,620	68,486	1,140	5,193
100,000 UNDER 200,000	37,090	1,109,469	16,320	14,798	20,130	354,486	4,180	59,159
200,000 UNDER 500,000	10,101	915,991	3,355	3,142	5,427	214,674	1,268	33,213
500,000 UNDER 1,000,000	1,719	486,270	416	403	943	78,959	236	13,647
1,000,000 AND OVER	773	930,667	175	169	446	99,098	129	7,082
TOTALS	730,874	$7,605,588	387,532	$307,714	481,846	$2,651,372	75,677	$656,396

FOOTNOTES FOLLOW THIS SECTION.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	EMPLOYEE BUSINESS EXPENSE		SELF-EMPLOYED RETIREMENT PLAN		INDIVIDUAL RETIREMENT PLAN	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	2,655	$23,201	273	$76	559	$392
$1 UNDER $1,000	1,850	6,777	250	157	250	150
1,000 UNDER 2,000	1,800	5,334	350	630	250	65
2,000 UNDER 3,000	3,600	12,746	350	384	250	65
3,000 UNDER 4,000	6,600	18,066	850	901	750	732
4,000 UNDER 5,000	10,850	23,254	600	362	1,750	1,503
5,000 UNDER 6,000	9,650	18,524	250	124	2,350	1,745
6,000 UNDER 7,000	11,600	27,365	500	470	1,550	1,368
7,000 UNDER 8,000	11,700	23,085	750	1,017	3,100	2,932
8,000 UNDER 9,000	14,200	42,627	250	351	2,900	2,960
9,000 UNDER 10,000	14,700	31,655	350	591	3,350	3,116
10,000 UNDER 11,000	17,100	32,914	900	743	1,850	2,122
11,000 UNDER 12,000	19,800	43,256	1,200	1,055	4,050	4,376
12,000 UNDER 13,000	19,800	38,916	500	152	5,400	6,597
13,000 UNDER 14,000	20,700	45,842	550	1,061	7,700	8,895
14,000 UNDER 15,000	15,300	27,565	1,350	1,350	6,100	7,727
15,000 UNDER 16,000	19,350	38,963	450	148	5,700	6,626
16,000 UNDER 17,000	23,350	38,041	1,400	1,643	7,850	9,333
17,000 UNDER 18,000	18,650	36,061	1,800	1,919	9,900	11,914
18,000 UNDER 19,000	20,800	40,163	1,100	649	5,400	6,138
19,000 UNDER 20,000	18,750	45,470	1,200	917	8,450	10,877
20,000 UNDER 21,000	19,800	37,448	2,150	2,265	7,900	11,174
21,000 UNDER 22,000	24,150	51,907	1,600	2,074	6,250	8,120
22,000 UNDER 23,000	21,550	43,640	700	579	7,050	8,921
23,000 UNDER 24,000	20,900	51,295	2,250	3,294	8,050	10,653
24,000 UNDER 25,000	24,050	50,805	1,850	2,485	7,050	9,652
25,000 UNDER 26,000	24,400	55,725	1,700	1,761	8,450	10,224
26,000 UNDER 27,000	20,300	51,816	2,700	3,528	5,650	7,682
27,000 UNDER 28,000	19,350	35,118	2,150	3,214	5,600	6,973
28,000 UNDER 29,000	16,800	35,992	1,700	2,528	6,050	7,209
29,000 UNDER 30,000	19,450	36,173	1,750	1,914	7,700	9,974
30,000 UNDER 35,000	93,050	231,040	11,250	13,996	39,350	50,402
35,000 UNDER 40,000	72,500	147,444	8,950	11,164	34,450	48,169
40,000 UNDER 45,000	54,600	113,566	12,700	16,424	32,300	44,655
45,000 UNDER 50,000	42,600	91,222	10,700	16,742	28,350	37,858
50,000 UNDER 55,000	30,250	68,524	8,050	12,685	18,500	26,038
55,000 UNDER 60,000	22,650	56,242	4,700	6,872	14,650	20,730
60,000 UNDER 65,000	18,100	51,812	6,450	10,500	12,850	18,229
65,000 UNDER 70,000	9,650	37,040	2,550	4,625	6,300	8,611
70,000 UNDER 80,000	15,190	53,421	6,260	12,176	10,860	15,247
80,000 UNDER 90,000	7,330	30,694	4,250	8,266	6,610	9,650
90,000 UNDER 100,000	4,780	22,621	3,670	7,504	4,260	6,322
100,000 UNDER 200,000	13,280	77,611	9,620	19,978	10,350	15,414
200,000 UNDER 500,000	2,196	20,691	1,779	3,670	1,810	2,763
500,000 UNDER 1,000,000	252	3,564	221	435	242	369
1,000,000 AND OVER	119	6,644	87	182	90	143
TOTALS	880,102	$2,081,880	125,010	$183,561	370,181	$484,815

FOOTNOTES FOLLOW THIS SECTION.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	MOVING EXPENSE		FORFEITED INTEREST		ALIMONY		TOTAL ADJUSTMENTSθ	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	1,012	$993	3,345	$1,288	1,862	$11,419	10,409	$45,964
$1 UNDER $1,000	—	—	500	161	—	—	3,200	8,623
1,000 UNDER 2,000	—	—	2,000	1,996	250	14,250	7,550	31,627
2,000 UNDER 3,000	500	159	1,250	486	750	2,392	9,700	27,420
3,000 UNDER 4,000	1,000	1,477	1,600	448	—	—	14,800	36,589
4,000 UNDER 5,000	1,000	1,516	5,200	1,813	250	120	25,300	40,248
5,000 UNDER 6,000	1,250	1,232	3,600	2,128	350	975	23,550	38,133
6,000 UNDER 7,000	2,750	4,405	5,050	3,933	350	489	33,395	62,639
7,000 UNDER 8,000	1,350	1,507	6,250	2,420	450	233	31,445	46,690
8,000 UNDER 9,000	2,500	2,369	5,450	2,215	1,100	4,199	32,600	70,257
9,000 UNDER 10,000	2,450	2,139	6,250	3,608	1,600	2,386	33,900	57,218
10,000 UNDER 11,000	2,150	1,502	5,850	2,271	1,050	1,134	31,450	50,109
11,000 UNDER 12,000	3,100	3,708	6,550	4,789	1,200	3,212	37,600	67,993
12,000 UNDER 13,000	2,800	5,001	8,500	3,574	850	2,078	41,750	64,537
13,000 UNDER 14,000	3,800	5,653	6,000	2,752	1,550	4,987	39,200	75,540
14,000 UNDER 15,000	3,600	6,079	7,750	4,550	950	5,428	35,500	58,456
15,000 UNDER 16,000	3,450	3,068	5,200	3,599	1,250	6,038	34,350	62,316
16,000 UNDER 17,000	3,500	7,287	6,350	3,415	2,000	4,385	43,445	67,801
17,000 UNDER 18,000	2,550	2,833	4,550	2,339	700	1,860	36,500	59,717
18,000 UNDER 19,000	1,700	2,432	7,700	5,935	750	2,329	37,000	60,724
19,000 UNDER 20,000	1,350	1,797	4,500	3,266	1,450	3,653	32,550	68,768
20,000 UNDER 21,000	1,650	1,920	4,600	2,258	2,600	6,143	33,950	61,558
21,000 UNDER 22,000	2,400	1,724	5,150	3,137	1,450	2,058	37,950	69,841
22,000 UNDER 23,000	1,950	3,395	3,800	2,234	1,700	6,821	35,095	67,085
23,000 UNDER 24,000	3,600	5,211	4,950	2,363	2,600	6,902	38,850	81,979
24,000 UNDER 25,000	2,900	5,342	4,900	3,683	2,200	5,651	40,150	79,990
25,000 UNDER 26,000	3,200	4,219	3,900	2,661	1,800	6,715	40,550	82,929
26,000 UNDER 27,000	2,400	3,682	4,900	2,533	2,150	6,610	34,900	76,951
27,000 UNDER 28,000	2,200	4,365	3,950	1,580	2,350	5,023	33,900	58,063
28,000 UNDER 29,000	2,600	5,388	6,100	4,413	2,000	4,425	31,600	60,955
29,000 UNDER 30,000	2,400	2,486	5,050	3,488	3,500	12,644	34,350	67,[illegible]
30,000 UNDER 35,000	8,850	19,531	25,000	13,502	9,500	32,180	166,750	365,405
35,000 UNDER 40,000	7,600	14,603	17,250	9,484	7,300	27,381	131,200	261,958
40,000 UNDER 45,000	6,550	21,266	14,050	5,782	8,600	41,470	106,900	245,221
45,000 UNDER 50,000	3,150	13,876	12,200	5,354	3,900	22,634	80,550	190,595
50,000 UNDER 55,000	1,600	3,959	8,050	4,082	4,700	20,117	57,050	137,980
55,000 UNDER 60,000	1,800	9,090	6,400	3,350	1,850	11,208	42,600	108,881
60,000 UNDER 65,000	1,850	7,040	3,400	2,418	1,600	4,037	34,450	94,851
65,000 UNDER 70,000	650	2,751	2,350	1,181	1,500	10,678	18,000	65,515
70,000 UNDER 80,000	830	3,045	4,300	2,996	2,070	14,886	30,840	102,667
80,000 UNDER 90,000	770	3,924	2,130	1,745	1,480	13,163	17,730	68,303
90,000 UNDER 100,000	470	2,389	1,340	948	1,220	13,125	12,260	53,591
100,000 UNDER 200,000	1,060	7,622	4,050	3,342	3,500	48,659	33,080	174,624
200,000 UNDER 500,000	107	636	607	764	938	18,056	6,097	46,890
500,000 UNDER 1,000,000	18	118	75	98	136	4,466	764	9,083
1,000,000 AND OVER	5	57	36	71	93	6,596	350	13,695
TOTALS	102,422	$202,796	251,983	$140,453	89,449	$423,215	1,695,110	$3,747,092

FOOTNOTES FOLLOW THIS SECTION.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	STANDARD DEDUCTIONS		ITEMIZED DEDUCTIONS		MEDICAL EXPENSE		HOME REAL ESTATE TAXES	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	631,220	$1,200,321	33,116	$433,530	24,547	$49,021	25,100	$26,911
$1 UNDER $1,000	184,795	298,188	4,950	29,014	3,450	2,526	3,200	1,641
1,000 UNDER 2,000	300,200	473,589	7,850	67,823	5,600	19,527	5,600	4,266
2,000 UNDER 3,000	332,645	537,207	7,700	59,535	5,350	9,123	5,250	3,416
3,000 UNDER 4,000	359,045	601,120	14,800	79,780	11,200	16,509	9,300	4,557
4,000 UNDER 5,000	363,845	642,419	19,550	109,690	14,000	30,268	13,250	6,869
5,000 UNDER 6,000	342,330	618,370	22,250	101,187	17,850	34,372	14,650	6,563
6,000 UNDER 7,000	331,465	627,213	30,750	167,903	23,100	40,138	19,650	9,111
7,000 UNDER 8,000	300,775	577,897	41,700	229,459	31,450	55,656	31,350	18,132
8,000 UNDER 9,000	314,335	633,067	49,750	266,284	37,800	66,966	33,300	17,192
9,000 UNDER 10,000	293,380	594,510	53,600	280,988	40,750	68,012	36,750	20,285
10,000 UNDER 11,000	267,280	539,505	59,550	303,992	45,650	63,277	38,750	19,839
11,000 UNDER 12,000	239,780	491,189	62,300	390,501	47,500	92,132	40,900	22,000
12,000 UNDER 13,000	241,235	494,853	72,300	437,196	55,200	88,995	52,600	27,650
13,000 UNDER 14,000	215,110	435,814	80,850	494,296	59,900	74,631	56,350	30,750
14,000 UNDER 15,000	181,630	365,444	81,100	473,359	59,700	72,034	56,450	31,287
15,000 UNDER 16,000	171,730	362,887	86,050	516,434	61,250	52,786	62,050	34,875
16,000 UNDER 17,000	161,245	334,527	93,250	560,458	66,350	64,631	66,250	37,408
17,000 UNDER 18,000	142,920	307,639	90,150	550,646	67,400	84,903	63,100	35,783
18,000 UNDER 19,000	133,190	286,276	94,500	593,373	69,600	70,289	70,450	40,295
19,000 UNDER 20,000	112,940	256,534	93,900	617,679	64,500	67,969	68,200	40,846
20,000 UNDER 21,000	97,345	217,265	98,200	670,853	66,650	69,037	76,500	45,427
21,000 UNDER 22,000	95,135	209,342	100,900	629,362	65,450	58,595	75,650	43,025
22,000 UNDER 23,000	84,640	196,978	104,600	688,667	70,000	75,605	81,550	45,036
23,000 UNDER 24,000	82,430	187,930	109,400	762,693	68,900	75,269	84,250	51,977
24,000 UNDER 25,000	73,145	169,046	111,900	794,775	72,750	64,865	90,000	53,815
25,000 UNDER 26,000	66,685	156,899	110,550	745,980	72,650	60,129	88,600	48,728
26,000 UNDER 27,000	56,480	132,614	103,850	771,847	69,000	57,462	84,050	51,288
27,000 UNDER 28,000	46,535	111,878	101,100	678,493	63,900	57,547	79,650	45,253
28,000 UNDER 29,000	42,580	103,292	105,650	764,857	70,450	64,725	84,050	51,785
29,000 UNDER 30,000	46,130	118,321	92,950	696,315	60,500	35,869	77,900	49,119
30,000 UNDER 35,000	127,775	324,981	465,000	3,716,777	301,300	214,470	398,900	257,230
35,000 UNDER 40,000	69,845	181,842	369,950	3,299,328	245,850	181,834	329,100	236,429
40,000 UNDER 45,000	40,495	105,756	309,100	2,923,156	200,700	127,360	283,500	222,372
45,000 UNDER 50,000	19,550	51,377	206,600	2,177,210	134,900	94,044	193,700	171,519
50,000 UNDER 55,000	8,550	21,980	144,250	1,643,333	92,700	72,291	134,550	128,048
55,000 UNDER 60,000	5,350	14,000	100,050	1,284,551	62,800	50,667	95,600	97,844
60,000 UNDER 65,000	4,100	11,200	67,150	908,958	42,800	42,984	63,300	72,370
65,000 UNDER 70,000	2,100	4,967	41,450	600,836	25,800	21,122	39,050	45,609
70,000 UNDER 80,000	4,710	12,111	61,050	1,032,954	37,390	37,224	58,360	78,315
80,000 UNDER 90,000	2,490	6,311	37,030	700,646	21,930	25,743	34,960	52,762
90,000 UNDER 100,000	1,380	3,538	25,030	508,138	14,980	15,146	23,690	38,729
100,000 UNDER 200,000	3,370	8,411	74,060	2,061,543	40,010	53,841	69,870	142,327
200,000 UNDER 500,000	478	1,180	16,316	847,911	7,793	15,401	15,447	47,913
500,000 UNDER 1,000,000	51	121	2,345	265,260	1,078	2,318	2,213	10,513
1,000,000 AND OVER	16	32	1,012	306,417	451	309	967	8,575
TOTALS	6,602,460	$13,029,941	4,059,459	$36,243,987	2,722,879	$2,697,622	3,337,907	$2,535,684

FOOTNOTES FOLLOW THIS SECTION.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	OTHER REAL ESTATE TAXES		GAS TAXES		SALES TAXES		LICENSE TAXES	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	1,455	$1,094	18,755	$1,566	20,438	$6,849	17,678	$2,051
$1 UNDER $1,000	—	—	3,200	253	4,200	957	2,850	212
1,000 UNDER 2,000	500	82	3,500	372	7,600	1,657	3,600	211
2,000 UNDER 3,000	500	465	5,250	301	6,850	1,564	5,000	330
3,000 UNDER 4,000	1,100	379	11,500	931	14,200	3,111	9,950	666
4,000 UNDER 5,000	500	185	11,300	1,449	17,900	3,942	12,700	917
5,000 UNDER 6,000	500	66	12,500	962	21,250	4,057	12,850	1,047
6,000 UNDER 7,000	950	649	21,750	1,687	27,850	6,579	19,750	1,711
7,000 UNDER 8,000	1,300	347	29,000	2,423	40,250	8,255	27,950	1,997
8,000 UNDER 9,000	1,600	1,386	37,350	3,070	47,450	14,011	36,750	2,820
9,000 UNDER 10,000	800	246	41,950	3,596	52,000	12,738	41,900	2,827
10,000 UNDER 11,000	2,300	1,053	45,650	4,381	57,100	17,290	45,550	3,341
11,000 UNDER 12,000	850	87	50,950	4,951	59,800	17,412	50,550	3,887
12,000 UNDER 13,000	2,900	596	61,550	5,945	70,450	20,908	56,750	4,283
13,000 UNDER 14,000	1,900	645	68,950	6,903	79,650	25,874	64,100	5,237
14,000 UNDER 15,000	1,900	557	68,450	6,862	78,950	26,890	66,500	5,641
15,000 UNDER 16,000	1,950	309	75,700	7,509	85,000	29,525	72,300	6,069
16,000 UNDER 17,000	2,050	1,084	81,200	8,461	91,500	33,002	76,200	6,410
17,000 UNDER 18,000	1,550	364	78,300	8,036	89,550	33,899	74,900	6,303
18,000 UNDER 19,000	1,650	517	82,550	8,657	92,850	35,795	82,000	6,602
19,000 UNDER 20,000	3,400	1,474	84,250	8,872	92,200	35,713	82,950	7,062
20,000 UNDER 21,000	2,700	648	87,050	9,371	96,500	40,417	86,000	7,849
21,000 UNDER 22,000	2,350	384	87,550	10,358	99,000	42,476	87,200	8,736
22,000 UNDER 23,000	3,100	928	92,650	10,153	103,650	45,071	87,900	8,161
23,000 UNDER 24,000	2,550	721	99,200	11,501	107,500	46,163	95,500	8,832
24,000 UNDER 25,000	2,150	555	102,350	11,819	110,000	49,003	99,700	9,655
25,000 UNDER 26,000	3,550	842	103,850	12,481	110,000	49,526	98,250	9,253
26,000 UNDER 27,000	2,050	614	96,250	11,363	102,900	46,136	95,150	8,905
27,000 UNDER 28,000	3,450	1,083	94,400	11,507	98,900	45,981	90,550	9,010
28,000 UNDER 29,000	3,250	998	96,500	11,665	103,350	51,030	94,050	8,819
29,000 UNDER 30,000	3,000	1,033	86,200	10,225	92,200	45,769	84,700	9,089
30,000 UNDER 35,000	17,050	7,084	430,450	54,606	461,250	248,140	424,300	44,396
35,000 UNDER 40,000	13,950	4,154	344,550	45,666	366,900	216,596	339,700	39,047
40,000 UNDER 45,000	11,050	3,627	284,750	38,662	307,000	195,936	282,150	35,500
45,000 UNDER 50,000	8,900	3,805	191,850	25,760	206,150	134,300	187,300	22,428
50,000 UNDER 55,000	6,050	1,860	132,900	17,362	143,750	103,038	130,950	17,359
55,000 UNDER 60,000	3,950	966	90,400	11,756	99,250	77,448	89,000	12,088
60,000 UNDER 65,000	3,350	893	59,600	7,907	66,700	55,225	59,650	8,205
65,000 UNDER 70,000	1,650	813	37,200	4,462	41,100	33,832	37,450	5,421
70,000 UNDER 80,000	5,140	2,245	52,670	6,255	60,870	52,646	52,150	7,302
80,000 UNDER 90,000	2,150	1,872	31,030	3,452	36,830	35,288	30,490	4,749
90,000 UNDER 100,000	1,470	1,060	20,360	2,156	24,900	25,156	20,270	3,169
100,000 UNDER 200,000	5,530	6,097	57,020	5,718	73,580	82,793	57,210	10,129
200,000 UNDER 500,000	1,257	1,995	11,423	1,162	16,179	25,618	11,636	2,887
500,000 UNDER 1,000,000	182	488	1,534	153	2,312	5,794	1,597	575
1,000,000 AND OVER	68	360	645	68	1,002	5,861	710	393
TOTALS	139,552	$56,710	3,585,987	$422,775	3,988,811	$2,099,271	3,506,341	$371,581

†—77503

FOOTNOTES FOLLOW THIS SECTION.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	OTHER TAXES		TOTAL TAXES¶		CASH CONTRIBUTIONS		OTHER THAN CASH CONTRIBUTIONS	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	2,864	$1,915	32,008	$40,387	23,010	$26,085	6,818	$8,422
$1 UNDER $1,000	—	—	4,950	3,063	3,700	2,127	1,100	280
1,000 UNDER 2,000	—	—	7,850	6,587	4,100	5,814	1,100	89
2,000 UNDER 3,000	500	76	6,850	6,151	5,000	1,895	750	419
3,000 UNDER 4,000	250	13	14,300	9,656	10,800	7,324	3,450	845
4,000 UNDER 5,000	2,000	167	18,850	13,528	14,500	5,099	5,000	627
5,000 UNDER 6,000	250	94	21,500	12,788	17,350	9,933	5,200	1,137
6,000 UNDER 7,000	2,500	875	29,400	20,613	20,850	9,029	7,500	1,401
7,000 UNDER 8,000	2,150	399	41,350	31,552	32,400	16,586	9,600	1,704
8,000 UNDER 9,000	2,100	258	48,650	38,735	37,450	16,503	10,600	2,413
9,000 UNDER 10,000	3,550	345	52,850	40,037	43,850	19,562	12,550	2,758
10,000 UNDER 11,000	3,150	840	59,050	46,742	49,400	25,531	13,400	3,198
11,000 UNDER 12,000	2,550	366	61,050	48,702	52,200	25,415	16,150	3,262
12,000 UNDER 13,000	4,150	876	72,050	60,257	61,500	28,918	19,950	4,132
13,000 UNDER 14,000	5,200	879	80,500	70,287	68,500	34,388	21,200	5,295
14,000 UNDER 15,000	4,800	1,669	80,350	72,907	69,350	35,185	25,750	6,791
15,000 UNDER 16,000	4,750	790	86,050	79,076	74,250	44,092	27,150	5,128
16,000 UNDER 17,000	3,600	1,170	92,400	87,535	82,200	46,470	29,900	6,031
17,000 UNDER 18,000	6,550	1,141	89,800	85,527	80,450	48,948	29,050	6,006
18,000 UNDER 19,000	5,150	840	94,150	92,707	85,350	51,361	29,550	6,906
19,000 UNDER 20,000	4,650	709	93,650	94,676	82,950	50,581	30,900	6,522
20,000 UNDER 21,000	5,750	1,646	98,100	105,358	88,000	51,180	30,700	9,846
21,000 UNDER 22,000	6,050	951	100,400	105,930	87,050	47,345	32,200	9,081
22,000 UNDER 23,000	7,500	1,107	104,350	110,456	93,500	55,787	36,950	9,509
23,000 UNDER 24,000	7,700	1,181	109,400	120,374	97,950	56,572	37,000	8,777
24,000 UNDER 25,000	5,500	1,156	111,400	126,002	102,200	65,636	38,250	9,700
25,000 UNDER 26,000	7,700	902	110,450	121,731	100,200	60,422	38,350	11,781
26,000 UNDER 27,000	7,850	903	103,250	119,208	94,550	56,156	38,050	8,568
27,000 UNDER 28,000	10,700	1,712	100,850	114,547	93,100	62,580	36,800	7,903
28,000 UNDER 29,000	8,850	2,217	105,150	126,515	95,450	62,379	40,750	12,445
29,000 UNDER 30,000	7,200	986	92,950	116,221	85,700	54,505	33,950	7,345
30,000 UNDER 35,000	31,550	5,503	464,500	616,960	427,100	279,095	188,550	58,495
35,000 UNDER 40,000	31,150	8,278	369,500	550,170	346,750	280,346	158,350	43,059
40,000 UNDER 45,000	26,850	4,643	308,500	500,739	292,350	222,262	138,200	43,849
45,000 UNDER 50,000	17,100	2,225	206,600	360,036	200,400	199,531	96,450	27,996
50,000 UNDER 55,000	15,100	2,673	144,050	270,340	137,550	147,873	68,000	26,699
55,000 UNDER 60,000	8,900	3,176	99,850	203,278	97,100	121,402	47,400	23,833
60,000 UNDER 65,000	5,700	2,008	67,150	146,608	64,250	83,761	37,350	12,822
65,000 UNDER 70,000	3,200	636	41,100	90,772	39,900	61,847	21,600	10,362
70,000 UNDER 80,000	4,630	995	61,020	147,758	59,120	88,987	30,660	28,891
80,000 UNDER 90,000	3,170	891	36,990	99,014	35,510	65,087	18,240	15,390
90,000 UNDER 100,000	2,100	886	24,990	71,155	24,020	51,799	12,960	17,853
100,000 UNDER 200,000	6,480	2,693	73,940	249,757	71,010	228,423	35,150	79,294
200,000 UNDER 500,000	1,359	1,015	16,283	80,589	15,494	125,036	7,504	102,250
500,000 UNDER 1,000,000	256	691	2,335	18,214	2,240	44,525	1,077	47,595
1,000,000 AND OVER	139	248	1,010	15,504	968	75,734	509	80,303
TOTALS	293,198	$62,744	4,041,726	$5,548,749	3,670,622	$3,159,116	1,531,668	$787,012

FOOTNOTES FOLLOW THIS SECTION.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	CONTRIBUTION CARRYFORWARD PRIOR YEAR		CONTRIBUTIONS UNUSED		CONTRIBUTIONS DEDUCTED◇		MORTGAGE INTEREST	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	3,820	$17,096	23,799	$51,603	23,773	—	26,596	$201,695
$1 UNDER $1,000	250	1,180	2,600	3,352	3,700	$235	3,350	10,028
1,000 UNDER 2,000	350	28,383	1,850	33,404	4,350	881	4,850	21,672
2,000 UNDER 3,000	250	31	1,000	1,275	5,000	1,070	5,350	26,930
3,000 UNDER 4,000	1,000	1,334	2,100	5,742	11,050	3,761	10,100	32,658
4,000 UNDER 5,000	500	307	1,000	1,506	15,000	4,527	11,400	33,444
5,000 UNDER 6,000	1,350	1,867	2,650	4,893	17,600	8,043	10,600	25,886
6,000 UNDER 7,000	850	229	2,300	1,409	23,450	9,250	16,550	53,465
7,000 UNDER 8,000	—	—	3,350	3,712	33,150	14,578	27,400	82,916
8,000 UNDER 9,000	350	1,013	2,700	3,471	39,800	16,458	30,250	96,231
9,000 UNDER 10,000	750	7,777	950	7,934	44,600	22,163	30,800	82,435
10,000 UNDER 11,000	—	—	2,700	3,559	50,500	25,170	31,150	96,455
11,000 UNDER 12,000	650	2,296	2,200	5,126	53,500	25,846	35,250	105,620
12,000 UNDER 13,000	1,050	2,569	2,250	3,784	62,750	31,836	47,550	163,423
13,000 UNDER 14,000	700	385	2,000	1,997	69,600	38,071	54,100	180,799
14,000 UNDER 15,000	1,400	2,497	1,950	7,209	71,300	37,263	54,300	177,325
15,000 UNDER 16,000	300	625	2,300	5,379	76,100	44,464	61,800	198,328
16,000 UNDER 17,000	1,650	10,642	2,000	13,053	84,250	50,091	63,650	209,642
17,000 UNDER 18,000	600	2,826	1,650	5,573	82,750	52,207	59,250	200,822
18,000 UNDER 19,000	1,100	302	300	297	87,800	58,272	65,300	224,950
19,000 UNDER 20,000	1,300	1,501	2,200	3,421	85,050	55,182	65,100	236,344
20,000 UNDER 21,000	1,200	524	2,200	7,714	88,950	53,835	70,450	259,986
21,000 UNDER 22,000	850	303	350	2,481	89,650	54,248	72,000	254,078
22,000 UNDER 23,000	600	437	800	1,398	96,000	64,335	75,000	251,636
23,000 UNDER 24,000	600	980	900	1,678	101,100	64,651	82,600	314,880
24,000 UNDER 25,000	750	843	1,500	5,318	104,200	70,862	82,350	293,893
25,000 UNDER 26,000	300	31	950	6,413	102,900	65,821	82,500	292,287
26,000 UNDER 27,000	600	195	500	1,147	96,300	63,772	77,300	307,136
27,000 UNDER 28,000	850	9,415	1,250	14,002	96,000	65,895	74,550	261,224
28,000 UNDER 29,000	700	1,819	550	2,423	97,700	74,220	78,850	293,947
29,000 UNDER 30,000	200	2,590	750	4,824	87,900	59,616	73,850	310,471
30,000 UNDER 35,000	2,150	3,010	3,000	13,521	438,150	327,079	376,400	1,588,635
35,000 UNDER 40,000	3,400	19,861	3,050	21,810	350,650	321,455	312,000	1,346,866
40,000 UNDER 45,000	1,000	17,954	2,050	22,514	297,600	261,551	267,950	1,276,220
45,000 UNDER 50,000	1,650	14,040	1,650	20,492	201,400	221,075	183,300	914,891
50,000 UNDER 55,000	900	2,207	1,650	11,208	139,650	165,571	126,500	689,115
55,000 UNDER 60,000	550	6,498	900	15,258	97,300	136,475	86,900	521,755
60,000 UNDER 65,000	1,250	30,477	850	30,127	65,150	96,932	57,950	362,580
65,000 UNDER 70,000	600	15,567	350	20,679	39,900	67,097	34,200	252,059
70,000 UNDER 80,000	820	38,629	840	43,132	59,560	113,374	51,580	401,189
80,000 UNDER 90,000	620	20,959	550	25,025	35,830	76,411	30,010	259,150
90,000 UNDER 100,000	480	12,298	560	18,589	24,180	63,361	19,820	179,140
100,000 UNDER 200,000	1,830	119,459	2,340	150,271	71,460	276,905	55,540	605,420
200,000 UNDER 500,000	800	101,643	1,089	161,328	15,629	167,600	10,928	164,023
500,000 UNDER 1,000,000	209	52,761	263	73,305	2,260	71,576	1,413	29,730
1,000,000 AND OVER	144	102,343	146	136,505	974	121,874	588	22,417
TOTALS	41,293	$657,703	92,887	$978,861	3,745,466	$3,624,959	3,099,225	$13,913,796

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	OTHER INTEREST		TOTAL INTEREST		CASUALTY LOSS		ALL OTHER DEDUCTIONSω	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	25,982	$113,655	32,248	$315,350	2,873	$11,201	22,441	$17,573
$1 UNDER $1,000	3,200	10,520	3,950	20,547	750	1,880	2,050	764
1,000 UNDER 2,000	4,350	15,403	5,850	37,075	250	25	5,600	3,729
2,000 UNDER 3,000	6,450	13,921	6,950	40,851	750	493	5,000	1,848
3,000 UNDER 4,000	9,600	12,557	12,600	45,216	1,250	1,211	12,100	3,427
4,000 UNDER 5,000	14,100	15,863	16,650	49,307	2,500	3,745	15,150	8,314
5,000 UNDER 6,000	12,250	12,958	15,050	38,844	1,750	3,540	16,500	3,601
6,000 UNDER 7,000	19,550	34,004	24,500	87,470	1,600	2,516	23,000	7,917
7,000 UNDER 8,000	27,100	26,815	35,050	109,731	4,250	7,128	29,950	10,815
8,000 UNDER 9,000	33,400	32,235	41,250	128,466	4,650	4,588	35,850	11,071
9,000 UNDER 10,000	39,800	48,038	45,200	130,473	5,150	6,393	40,750	13,911
10,000 UNDER 11,000	43,600	46,021	49,450	142,476	6,950	9,612	46,350	16,715
11,000 UNDER 12,000	47,350	60,835	53,750	166,455	8,500	31,774	50,200	25,594
12,000 UNDER 13,000	56,050	58,043	63,700	221,466	6,200	9,915	59,900	24,727
13,000 UNDER 14,000	66,150	87,059	74,500	267,858	10,900	11,074	70,200	32,375
14,000 UNDER 15,000	68,550	71,034	75,150	248,359	11,250	17,249	68,400	25,549
15,000 UNDER 16,000	74,650	82,064	81,200	280,392	12,050	20,395	74,850	39,322
16,000 UNDER 17,000	77,250	90,399	86,050	300,041	12,150	22,114	78,400	36,048
17,000 UNDER 18,000	75,350	82,647	83,450	283,469	10,050	6,417	79,500	38,125
18,000 UNDER 19,000	81,700	91,402	87,550	316,352	9,500	15,085	81,950	40,668
19,000 UNDER 20,000	80,650	97,995	89,400	334,339	11,000	20,284	81,050	45,230
20,000 UNDER 21,000	86,700	113,968	92,350	373,954	9,100	20,805	91,000	47,865
21,000 UNDER 22,000	88,150	87,555	94,800	341,632	11,500	16,010	91,650	52,948
22,000 UNDER 23,000	93,100	128,221	100,000	379,857	11,450	8,485	94,350	49,930
23,000 UNDER 24,000	95,500	117,432	104,350	432,311	12,250	12,855	101,800	57,233
24,000 UNDER 25,000	101,750	151,581	106,850	445,475	15,500	21,586	105,350	65,988
25,000 UNDER 26,000	101,050	119,945	106,150	412,233	16,300	30,824	99,150	55,241
26,000 UNDER 27,000	94,950	137,523	100,500	444,659	12,400	24,389	97,600	62,357
27,000 UNDER 28,000	91,650	112,124	96,750	373,349	13,000	13,542	94,250	53,614
28,000 UNDER 29,000	95,650	125,066	101,200	419,014	14,950	16,130	101,450	64,254
29,000 UNDER 30,000	84,250	118,661	90,100	429,132	8,750	8,389	87,700	47,089
30,000 UNDER 35,000	422,700	612,392	448,650	2,201,028	55,450	64,005	445,550	293,237
35,000 UNDER 40,000	340,650	610,736	359,100	1,957,602	49,450	52,297	357,450	235,970
40,000 UNDER 45,000	288,300	514,030	302,450	1,790,250	39,900	32,756	294,550	210,502
45,000 UNDER 50,000	191,250	393,420	201,150	1,308,311	26,450	27,761	205,350	165,984
50,000 UNDER 55,000	132,800	310,437	140,000	999,552	21,450	19,375	146,750	116,205
55,000 UNDER 60,000	90,850	251,373	96,750	773,129	12,050	33,798	103,050	87,205
60,000 UNDER 65,000	57,900	189,801	63,750	552,381	8,000	7,046	69,050	63,008
65,000 UNDER 70,000	36,850	113,192	39,300	365,251	5,950	9,788	42,450	46,805
70,000 UNDER 80,000	53,310	224,505	57,910	625,694	8,370	23,154	64,460	85,750
80,000 UNDER 90,000	31,950	167,812	34,670	426,962	5,000	16,163	38,940	56,354
90,000 UNDER 100,000	21,140	125,905	23,190	305,046	3,390	7,809	26,620	45,622
100,000 UNDER 200,000	62,650	610,681	68,200	1,216,101	9,030	44,616	82,930	220,324
200,000 UNDER 500,000	13,727	291,835	14,737	455,858	1,955	14,663	19,406	113,800
500,000 UNDER 1,000,000	1,992	97,687	2,101	127,416	290	3,881	3,033	41,854
1,000,000 AND OVER	870	99,024	922	121,441	146	1,293	1,367	45,996
TOTALS	3,546,771	$6,928,374	3,829,428	$20,842,175	496,404	$738,059	3,764,447	$2,792,458

FOOTNOTES FOLLOW THIS SECTION.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	PERSONAL CREDIT◊		DEPENDENT CREDIT		TAX SAVINGS FROM INCOME AVERAGING		ELDERLY CREDIT	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	664,336	$32,020	173,934	$1,913	—	—	—	—
$1 UNDER $1,000	189,745	7,656	42,500	468	—	—	—	—
1,000 UNDER 2,000	308,050	12,175	57,950	637	—	—	—	—
2,000 UNDER 3,000	340,345	13,771	81,900	901	—	—	—	—
3,000 UNDER 4,000	373,845	15,686	110,200	1,212	—	—	—	—
4,000 UNDER 5,000	383,395	16,950	145,200	1,597	—	—	—	—
5,000 UNDER 6,000	364,580	16,408	157,050	1,728	600	$7	2,350	$40
6,000 UNDER 7,000	362,215	17,090	180,750	1,988	1,450	32	2,700	97
7,000 UNDER 8,000	342,475	16,493	183,200	2,015	1,600	46	2,750	126
8,000 UNDER 9,000	364,085	18,380	232,700	2,560	1,800	67	4,150	307
9,000 UNDER 10,000	346,980	17,638	231,750	2,549	2,000	89	2,800	302
10,000 UNDER 11,000	326,830	16,608	204,290	2,247	4,200	244	2,550	232
11,000 UNDER 12,000	302,080	15,703	205,950	2,265	3,850	226	2,550	170
12,000 UNDER 13,000	313,535	16,313	205,350	2,259	5,900	259	3,550	186
13,000 UNDER 14,000	295,960	15,412	201,295	2,214	7,350	355	2,050	334
14,000 UNDER 15,000	262,730	13,631	185,945	2,045	5,900	528	1,000	127
15,000 UNDER 16,000	257,780	13,822	184,275	2,027	8,850	766	2,000	295
16,000 UNDER 17,000	254,495	13,494	175,635	1,932	8,600	686	800	194
17,000 UNDER 18,000	233,070	12,703	175,745	1,933	10,800	802	2,250	410
18,000 UNDER 19,000	227,690	12,501	174,100	1,915	12,650	1,342	550	63
19,000 UNDER 20,000	206,840	11,774	172,650	1,899	11,600	1,089	1,250	328
20,000 UNDER 21,000	195,545	11,073	158,200	1,740	10,150	983	1,250	416
21,000 UNDER 22,000	196,035	11,043	158,595	1,745	14,400	1,530	1,450	407
22,000 UNDER 23,000	189,240	11,025	170,390	1,874	14,650	1,586	1,450	400
23,000 UNDER 24,000	191,830	11,114	183,145	2,015	15,550	1,633	1,500	357
24,000 UNDER 25,000	185,045	10,944	178,050	1,959	14,350	1,830	950	393
25,000 UNDER 26,000	177,235	10,596	161,390	1,775	18,150	2,105	1,550	657
26,000 UNDER 27,000	160,330	9,581	153,940	1,693	13,450	1,233	400	146
27,000 UNDER 28,000	147,635	8,899	144,145	1,586	16,350	1,726	550	220
28,000 UNDER 29,000	148,230	9,148	163,830	1,802	14,200	2,121	1,150	576
29,000 UNDER 30,000	139,080	8,757	150,675	1,657	15,850	2,243	400	160
30,000 UNDER 35,000	592,775	37,836	661,095	7,272	75,400	9,314	2,300	782
35,000 UNDER 40,000	439,795	28,946	516,600	5,683	69,250	8,096	1,000	403
40,000 UNDER 45,000	349,595	23,334	431,290	4,744	66,800	8,240	1,250	527
45,000 UNDER 50,000	226,150	15,193	261,350	2,875	47,900	7,847	550	300
50,000 UNDER 55,000	152,800	10,159	182,100	2,003	40,750	7,451	200	75
55,000 UNDER 60,000	105,400	7,053	129,050	1,420	28,150	6,746	—	—
60,000 UNDER 65,000	71,250	4,776	85,950	945	17,850	4,614	—	—
65,000 UNDER 70,000	43,550	2,938	54,300	597	9,950	3,575	100	33
70,000 UNDER 80,000	65,760	4,399	73,130	804	12,730	4,234	40	17
80,000 UNDER 90,000	39,520	2,623	45,460	500	7,790	3,190	50	17
90,000 UNDER 100,000	26,410	1,755	31,450	346	4,850	2,597	10	4
100,000 UNDER 200,000	77,430	5,088	88,700	976	11,730	7,893	40	20
200,000 UNDER 500,000	16,794	1,098	17,846	196	2,026	1,691	*	4
500,000 UNDER 1,000,000	2,396	154	2,355	26	250	238	*	+
1,000,000 AND OVER	1,028	65	1,089	12	81	68	—	—
TOTALS	10,661,919	$573,825	7,686,494	$84,549	629,757	$99,322	49,501	$9,130

FOOTNOTES FOLLOW THIS SECTION.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	INCOME TAX WITHHELD		ESTIMATE PAID		EXCESS SDI		RENTER'S CREDIT	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	29,910	$21,968	7,479	$10,081	2,380	$410	560,669	$47,750
$1 UNDER $1,000	103,945	2,537	500	75	250	13	77,000	6,749
1,000 UNDER 2,000	219,000	4,184	2,250	2,183	1,500	15	98,600	8,534
2,000 UNDER 3,000	253,045	9,560	2,250	949	750	14	120,500	10,389
3,000 UNDER 4,000	280,895	12,978	4,350	794	1,000	36	145,600	12,626
4,000 UNDER 5,000	275,900	16,952	4,600	1,090	1,750	64	177,850	15,894
5,000 UNDER 6,000	259,090	22,104	4,000	489	1,000	49	160,500	14,360
6,000 UNDER 7,000	268,175	27,822	6,650	1,099	1,250	35	181,650	16,826
7,000 UNDER 8,000	254,435	31,860	8,200	1,422	3,000	188	174,895	16,767
8,000 UNDER 9,000	280,840	42,317	9,900	1,802	2,600	143	199,290	19,030
9,000 UNDER 10,000	270,535	48,405	14,750	3,359	1,500	127	176,590	17,183
10,000 UNDER 11,000	263,285	55,592	11,200	2,363	2,600	142	189,790	18,326
11,000 UNDER 12,000	247,085	59,201	13,700	3,620	2,750	129	174,780	17,257
12,000 UNDER 13,000	251,135	70,296	17,250	4,849	4,000	177	168,540	16,579
13,000 UNDER 14,000	245,515	79,254	20,800	6,944	1,500	60	167,025	15,557
14,000 UNDER 15,000	221,430	77,421	20,350	6,368	5,100	173	143,935	13,364
15,000 UNDER 16,000	216,585	84,280	19,650	5,816	13,000	175	137,500	13,548
16,000 UNDER 17,000	215,200	100,670	22,650	9,654	12,450	256	136,145	12,706
17,000 UNDER 18,000	196,970	95,940	21,950	9,019	10,950	176	117,625	11,666
18,000 UNDER 19,000	194,840	102,668	19,800	6,882	12,550	274	110,395	10,582
19,000 UNDER 20,000	178,340	103,657	20,600	6,982	13,300	287	98,345	10,194
20,000 UNDER 21,000	168,595	104,389	20,250	12,765	13,750	416	82,545	8,513
21,000 UNDER 22,000	168,135	116,098	23,300	12,314	11,900	304	90,140	8,926
22,000 UNDER 23,000	168,490	118,630	18,600	9,161	12,900	378	80,245	8,346
23,000 UNDER 24,000	168,730	125,361	20,850	10,976	14,600	461	75,930	7,937
24,000 UNDER 25,000	163,645	132,286	22,600	17,962	11,150	320	70,995	7,532
25,000 UNDER 26,000	159,135	129,733	19,350	11,597	10,800	429	66,135	6,887
26,000 UNDER 27,000	145,030	126,183	18,700	15,103	9,550	364	52,195	5,495
27,000 UNDER 28,000	133,490	116,443	17,500	12,643	15,550	507	52,695	5,679
28,000 UNDER 29,000	132,330	121,668	16,450	11,425	9,850	358	48,680	5,263
29,000 UNDER 30,000	126,580	118,224	13,800	10,018	8,950	304	46,280	5,404
30,000 UNDER 35,000	536,725	566,933	79,150	64,868	53,200	2,134	141,975	16,034
35,000 UNDER 40,000	397,795	492,898	64,350	69,275	40,000	1,436	76,550	8,983
40,000 UNDER 45,000	316,595	471,183	58,600	70,112	32,150	1,395	51,845	6,347
45,000 UNDER 50,000	200,850	343,204	44,250	69,136	18,900	948	23,650	2,865
50,000 UNDER 55,000	133,600	270,449	35,400	57,138	12,550	659	11,950	1,390
55,000 UNDER 60,000	91,700	216,554	26,250	57,491	7,050	326	7,000	840
60,000 UNDER 65,000	59,050	154,714	23,050	49,337	5,200	265	6,350	692
65,000 UNDER 70,000	35,850	97,380	15,950	38,351	3,750	242	3,150	401
70,000 UNDER 80,000	51,520	162,544	27,210	91,378	4,270	250	3,660	434
80,000 UNDER 90,000	29,500	113,183	18,820	73,678	2,930	204	2,180	248
90,000 UNDER 100,000	18,780	81,913	14,460	68,531	1,690	115	1,510	168
100,000 UNDER 200,000	53,920	335,751	46,620	356,589	6,470	502	3,570	386
200,000 UNDER 500,000	11,334	151,216	12,292	249,845	2,229	210	600	63
500,000 UNDER 1,000,000	1,595	39,949	2,052	112,483	431	50	62	6
1,000,000 AND OVER	706	39,806	932	213,563	239	30	27	3
TOTALS	8,199,835	$5,816,358	913,665	$1,851,579	405,239	$15,550	4,517,143	$434,729

FOOTNOTES FOLLOW THIS SECTION.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	TAX DUE AT TIME OF FILING		OVERPAID		REFUND		CREDIT TO NEXT YEAR'S TAXES	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	2,698	$3,338	590,071	$76,274	588,234	$74,891	2,198	$1,383
$1 UNDER $1,000	1,850	38	147,845	9,360	147,845	9,360	—	—
1,000 UNDER 2,000	3,350	117	256,700	14,636	256,700	14,586	250	50
2,000 UNDER 3,000	2,600	36	295,845	20,793	295,095	20,573	1,000	220
3,000 UNDER 4,000	2,250	142	326,795	26,181	325,045	25,794	1,750	387
4,000 UNDER 5,000	3,700	86	332,650	33,634	332,150	33,339	1,750	295
5,000 UNDER 6,000	29,335	604	301,900	33,170	300,150	33,006	1,750	165
6,000 UNDER 7,000	29,920	966	302,295	38,133	300,295	37,900	2,000	233
7,000 UNDER 8,000	36,085	1,599	281,340	38,829	279,340	38,543	3,500	286
8,000 UNDER 9,000	33,185	1,948	300,100	47,338	297,600	47,081	3,000	257
9,000 UNDER 10,000	30,740	2,640	286,895	48,534	285,145	48,139	2,500	395
10,000 UNDER 11,000	43,430	3,027	269,700	49,376	267,450	48,940	3,250	435
11,000 UNDER 12,000	41,780	3,337	251,150	48,192	247,650	47,920	4,000	272
12,000 UNDER 13,000	51,185	5,110	252,150	51,132	246,650	50,001	8,000	1,132
13,000 UNDER 14,000	43,965	4,270	246,095	52,736	242,995	52,239	3,850	497
14,000 UNDER 15,000	45,030	5,075	211,850	45,086	207,850	44,266	5,250	820
15,000 UNDER 16,000	48,285	6,074	204,095	47,018	200,845	46,352	4,750	666
16,000 UNDER 17,000	46,145	6,267	205,100	55,494	199,350	53,372	7,500	2,122
17,000 UNDER 18,000	47,470	7,597	182,850	50,045	178,250	48,329	6,350	1,715
18,000 UNDER 19,000	51,440	8,772	173,800	46,917	171,550	46,293	3,250	625
19,000 UNDER 20,000	41,190	6,919	163,050	48,912	159,050	48,021	5,750	892
20,000 UNDER 21,000	40,395	7,142	153,650	50,465	150,050	47,696	5,350	2,769
21,000 UNDER 22,000	43,985	8,696	150,800	51,003	146,050	49,242	6,750	1,761
22,000 UNDER 23,000	39,195	7,436	148,695	48,008	146,195	47,121	4,000	886
23,000 UNDER 24,000	47,480	9,853	142,600	48,854	137,850	47,547	6,500	1,307
24,000 UNDER 25,000	41,695	8,938	142,850	56,473	137,850	54,227	7,750	2,246
25,000 UNDER 26,000	46,585	11,387	129,800	47,007	124,550	45,013	6,250	1,994
26,000 UNDER 27,000	40,730	8,794	119,100	47,023	115,100	46,184	4,250	839
27,000 UNDER 28,000	43,185	11,752	103,950	39,170	100,200	37,702	5,500	1,468
28,000 UNDER 29,000	45,630	12,736	101,150	39,869	98,400	39,145	4,000	724
29,000 UNDER 30,000	47,180	11,895	90,650	36,535	88,900	35,877	3,000	659
30,000 UNDER 35,000	200,225	57,093	390,500	175,543	377,250	167,560	19,500	7,983
35,000 UNDER 40,000	177,645	61,026	260,200	138,430	246,450	129,842	19,750	8,589
40,000 UNDER 45,000	150,145	60,751	198,850	111,780	191,750	106,166	12,350	5,614
45,000 UNDER 50,000	110,100	57,138	116,050	80,196	106,800	72,621	14,000	7,575
50,000 UNDER 55,000	79,550	52,227	72,650	56,996	65,400	52,532	8,500	4,464
55,000 UNDER 60,000	53,950	41,578	50,700	51,465	45,850	47,971	6,600	3,494
60,000 UNDER 65,000	39,500	35,316	31,750	33,234	27,000	29,174	6,500	4,060
65,000 UNDER 70,000	24,950	26,372	18,350	18,346	15,000	16,279	3,600	2,067
70,000 UNDER 80,000	36,450	47,225	29,240	39,261	24,150	31,017	7,620	8,244
80,000 UNDER 90,000	21,420	36,612	18,000	30,058	14,550	24,439	4,910	5,619
90,000 UNDER 100,000	14,070	28,765	12,270	24,148	9,200	18,605	4,180	5,543
100,000 UNDER 200,000	43,190	140,736	34,020	99,475	24,160	71,107	13,850	28,368
200,000 UNDER 500,000	8,911	77,970	7,814	50,091	4,694	29,046	4,323	21,045
500,000 UNDER 1,000,000	1,171	27,384	1,206	15,890	583	7,376	802	8,514
1,000,000 AND OVER	430	32,826	592	22,521	250	9,059	414	13,462
TOTALS	2,033,400	$949,610	8,107,713	$2,293,631	7,927,471	$2,131,493	251,897	$162,141

FOOTNOTES FOLLOW THIS SECTION.

Table 4B†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Single Returns - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS ALL	NUMBER OF RETURNS TAXABLE	ADJUSTED GROSS INCOME (000)	DEDUCTIONS$^{\delta}$ (000)	TAXABLE INCOME (000)	COMPUTED TAX (000)	TOTAL OF TAX CREDITS$^{\epsilon}$ (000)	TAX AFTER CREDITS$^{\pi}$ (000)
NO ADJ. GROSS INCOME	405,643	477	-$422,235	$642,735	—	—	$14,360	$875
$1 UNDER $1,000	141,645	4,350	79,190	194,987	$3,679	$37	4,750	14
1,000 UNDER 2,000	239,350	6,950	359,265	363,617	52,486	527	8,148	269
2,000 UNDER 3,000	258,350	7,850	649,912	367,171	293,659	2,937	8,880	96
3,000 UNDER 4,000	275,395	11,650	962,252	397,394	573,002	5,752	9,656	209
4,000 UNDER 5,000	260,495	11,900	1,170,848	396,681	788,798	8,711	9,502	280
5,000 UNDER 6,000	238,930	199,280	1,315,150	369,587	956,871	12,574	8,718	4,105
6,000 UNDER 7,000	216,115	203,415	1,402,154	357,907	1,059,632	15,656	7,804	8,112
7,000 UNDER 8,000	200,025	190,175	1,493,555	353,582	1,156,758	19,613	7,334	12,475
8,000 UNDER 9,000	188,335	177,885	1,603,012	344,000	1,271,797	24,026	7,304	16,966
9,000 UNDER 10,000	177,730	172,630	1,687,535	315,562	1,377,575	29,059	6,777	22,382
10,000 UNDER 11,000	169,385	164,885	1,778,518	322,041	1,461,213	33,724	6,525	27,325
11,000 UNDER 12,000	146,635	143,635	1,686,222	304,770	1,411,984	35,929	5,720	30,297
12,000 UNDER 13,000	151,735	148,985	1,897,324	307,205	1,596,088	43,862	5,717	38,222
13,000 UNDER 14,000	143,210	140,460	1,932,839	303,625	1,647,271	48,998	5,860	43,223
14,000 UNDER 15,000	126,490	124,990	1,832,268	276,095	1,557,146	49,385	5,205	44,333
15,000 UNDER 16,000	115,440	114,340	1,789,752	280,839	1,511,431	50,842	4,906	46,145
16,000 UNDER 17,000	118,400	117,150	1,954,318	285,131	1,670,871	59,999	5,292	54,850
17,000 UNDER 18,000	98,620	97,870	1,724,653	259,359	1,468,093	55,407	4,401	51,345
18,000 UNDER 19,000	93,340	93,090	1,725,209	234,626	1,490,583	59,960	4,615	55,426
19,000 UNDER 20,000	73,790	73,290	1,438,097	226,686	1,211,954	50,589	3,801	46,894
20,000 UNDER 21,000	71,195	69,695	1,459,012	245,395	1,219,829	53,339	3,904	49,548
21,000 UNDER 22,000	72,745	72,495	1,563,575	223,061	1,342,060	61,973	3,941	58,172
22,000 UNDER 23,000	61,445	61,195	1,383,989	235,343	1,155,131	54,915	3,464	51,879
23,000 UNDER 24,000	61,895	61,645	1,453,894	226,637	1,227,582	61,255	3,805	57,469
24,000 UNDER 25,000	55,900	55,400	1,366,265	210,172	1,156,168	59,902	3,397	56,533
25,000 UNDER 26,000	50,140	49,640	1,278,874	188,257	1,096,729	59,519	3,300	56,254
26,000 UNDER 27,000	44,590	44,340	1,181,003	199,547	983,695	54,508	2,307	52,233
27,000 UNDER 28,000	39,740	39,740	1,092,200	168,662	923,537	52,767	2,547	50,280
28,000 UNDER 29,000	32,650	32,650	929,731	143,329	786,403	46,203	2,896	43,365
29,000 UNDER 30,000	26,500	26,500	782,655	142,105	642,580	38,252	2,442	36,005
30,000 UNDER 35,000	97,545	97,295	3,134,797	523,866	2,610,973	167,237	8,648	159,435
35,000 UNDER 40,000	50,450	50,200	1,873,452	314,647	1,560,045	109,502	3,499	106,564
40,000 UNDER 45,000	30,550	30,550	1,294,510	235,064	1,059,458	78,875	2,824	76,644
45,000 UNDER 50,000	17,150	17,150	812,662	136,753	675,909	52,906	2,393	51,229
50,000 UNDER 55,000	14,550	14,300	761,982	168,341	593,640	47,342	2,241	46,843
55,000 UNDER 60,000	8,850	8,850	508,267	105,277	402,991	33,753	1,505	34,132
60,000 UNDER 65,000	5,850	5,850	363,844	92,080	272,771	23,091	465	23,344
65,000 UNDER 70,000	2,900	2,900	198,303	39,110	159,193	13,914	619	13,624
70,000 UNDER 80,000	5,050	5,040	376,692	66,891	310,406	27,870	695	27,799
80,000 UNDER 90,000	3,720	3,720	315,663	62,206	254,668	23,436	550	24,010
90,000 UNDER 100,000	2,400	2,400	227,565	37,901	189,664	17,863	586	18,159
100,000 UNDER 200,000	8,660	8,650	1,148,703	213,108	937,867	92,447	2,101	97,613
200,000 UNDER 500,000	2,016	2,015	578,073	101,142	478,750	50,160	727	55,646
500,000 UNDER 1,000,000	329	329	222,110	36,400	185,812	20,029	287	22,926
1,000,000 AND OVER	165	165	363,223	43,704	319,518	34,941	328	41,398
TOTALS	4,606,043	2,967,971	$52,730,882	$11,062,598	$43,106,270	$1,943,586	$204,746	$1,814,947

FOOTNOTES FOLLOW THIS SECTION.

Table 4C†

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Separate Returns - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS ALL	NUMBER OF RETURNS TAXABLE	ADJUSTED GROSS INCOME (000)	DEDUCTIONS[δ] (000)	TAXABLE INCOME (000)	COMPUTED TAX (000)	TOTAL OF TAX CREDITS[ε] (000)	TAX AFTER CREDITS[π] (000)
NO ADJ. GROSS INCOME	8,180	110	-$34,825	$14,119	—	—	$353	$11
$1 UNDER $1,000	2,750	250	1,438	3,874	$195	$2	101	1
1,000 UNDER 2,000	6,750	250	10,032	9,619	1,755	18	235	3
2,000 UNDER 3,000	8,995	750	22,273	12,820	10,025	100	332	6
3,000 UNDER 4,000	6,250	500	21,919	8,624	13,295	134	207	10
4,000 UNDER 5,000	5,300	550	23,528	7,997	15,531	168	227	9
5,000 UNDER 6,000	9,250	7,650	51,121	15,330	37,343	496	382	154
6,000 UNDER 7,000	7,200	6,950	47,513	10,483	37,031	559	273	294
7,000 UNDER 8,000	6,200	5,450	45,794	16,731	31,366	520	258	355
8,000 UNDER 9,000	5,900	5,900	50,613	7,708	42,905	838	229	617
9,000 UNDER 10,000	4,900	4,900	45,602	9,175	36,427	734	272	463
10,000 UNDER 11,000	5,795	5,545	60,524	10,694	49,829	1,152	254	914
11,000 UNDER 12,000	4,345	3,995	49,995	11,721	38,274	927	209	721
12,000 UNDER 13,000	3,200	3,200	40,513	10,146	30,367	796	146	650
13,000 UNDER 14,000	3,500	3,500	46,981	10,629	36,352	1,013	144	869
14,000 UNDER 15,000	5,540	5,540	79,865	14,863	65,002	1,981	242	1,739
15,000 UNDER 16,000	3,250	3,000	50,561	13,519	37,042	1,189	137	1,059
16,000 UNDER 17,000	2,300	2,300	38,191	8,490	29,700	1,008	140	868
17,000 UNDER 18,000	1,950	1,700	34,102	13,853	20,250	638	99	544
18,000 UNDER 19,000	3,000	2,250	55,321	14,693	40,939	1,542	370	1,187
19,000 UNDER 20,000	2,700	2,700	52,138	7,686	44,452	1,825	140	1,685
20,000 UNDER 21,000	2,350	2,350	48,084	9,154	38,931	1,624	97	1,527
21,000 UNDER 22,000	2,150	2,150	46,149	9,173	36,976	1,625	248	1,377
22,000 UNDER 23,000	1,350	1,350	30,296	4,347	25,948	1,234	103	1,131
23,000 UNDER 24,000	3,250	3,250	75,926	21,419	54,507	2,431	165	2,272
24,000 UNDER 25,000	1,250	1,250	30,454	5,233	25,220	1,250	64	1,186
25,000 UNDER 26,000	850	850	21,662	2,815	18,847	1,018	41	977
26,000 UNDER 27,000	950	950	25,043	4,947	20,096	1,050	55	996
27,000 UNDER 28,000	900	900	24,721	4,408	20,314	1,121	66	1,055
28,000 UNDER 29,000	1,695	1,695	48,392	5,014	43,378	2,665	160	2,506
29,000 UNDER 30,000	650	650	19,187	3,892	15,296	875	38	837
30,000 UNDER 35,000	3,050	3,050	99,046	22,276	76,770	4,677	244	4,433
35,000 UNDER 40,000	600	600	21,608	6,828	14,780	917	33	884
40,000 UNDER 45,000	1,050	1,050	45,447	9,904	35,543	2,597	120	2,477
45,000 UNDER 50,000	300	300	14,108	3,401	10,706	802	14	788
50,000 UNDER 55,000	300	300	15,792	4,295	11,497	890	30	878
55,000 UNDER 60,000	350	350	20,045	6,917	13,128	1,006	202	860
60,000 UNDER 65,000	100	100	6,018	511	5,507	481	4	784
65,000 UNDER 70,000	—	—	—	—	—	—	—	—
70,000 UNDER 80,000	440	440	32,631	8,766	23,864	2,075	20	2,060
80,000 UNDER 90,000	170	170	14,204	3,804	10,400	935	12	986
90,000 UNDER 100,000	120	120	11,401	2,206	9,195	861	5	1,033
100,000 UNDER 200,000	370	370	43,948	9,711	34,237	3,304	45	3,451
200,000 UNDER 500,000	116	115	34,272	6,700	27,662	2,899	65	3,411
500,000 UNDER 1,000,000	22	22	14,771	3,381	11,390	1,225	19	1,577
1,000,000 AND OVER	13	13	21,807	4,892	16,915	1,844	13	2,533
TOTALS	129,651	89,385	$1,558,211	$396,768	$1,219,187	$55,046	$6,613	$52,178

FOOTNOTES FOLLOW THIS SECTION.

Table 4D†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Returns - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS ALL	NUMBER OF RETURNS TAXABLE	ADJUSTED GROSS INCOME (000)	DEDUCTIONS[δ] (000)	TAXABLE INCOME (000)	COMPUTED TAX (000)	TOTAL OF TAX CREDITS[ε] (000)	TAX AFTER CREDITS[π] (000)
NO ADJ. GROSS INCOME	149,537	3,061	-$1,310,462	$670,952	—	—	$11,845	$6,323
$1 UNDER $1,000	25,000	1,850	12,118	70,992	$1,288	$13	1,778	37
1,000 UNDER 2,000	33,100	4,000	47,803	84,262	7,344	74	2,313	44
2,000 UNDER 3,000	42,000	3,500	104,256	133,625	11,195	113	3,171	49
3,000 UNDER 4,000	54,200	4,100	191,441	165,846	47,245	473	4,174	166
4,000 UNDER 5,000	71,750	5,400	325,893	219,151	128,749	1,287	5,707	124
5,000 UNDER 6,000	71,450	3,700	393,188	209,033	192,865	1,928	5,903	152
6,000 UNDER 7,000	86,450	5,600	561,016	277,783	304,529	3,053	6,972	209
7,000 UNDER 8,000	79,000	4,200	592,616	267,474	337,792	3,403	6,520	165
8,000 UNDER 9,000	106,100	4,900	903,222	345,553	567,559	5,861	8,688	298
9,000 UNDER 10,000	110,650	5,250	1,050,539	387,083	679,543	7,758	9,525	273
10,000 UNDER 11,000	93,400	46,450	980,843	337,895	646,164	7,980	8,024	1,123
11,000 UNDER 12,000	94,350	67,950	1,086,862	359,214	741,838	9,763	8,181	2,544
12,000 UNDER 13,000	105,500	82,050	1,315,348	438,493	890,576	12,279	9,131	4,280
13,000 UNDER 14,000	95,800	78,500	1,292,326	413,753	887,348	13,056	8,451	5,380
14,000 UNDER 15,000	94,750	78,250	1,374,479	407,025	976,038	15,489	8,619	7,527
15,000 UNDER 16,000	97,590	85,740	1,512,479	426,381	1,097,795	18,430	9,147	9,856
16,000 UNDER 17,000	97,745	87,395	1,615,417	451,658	1,166,768	20,593	8,952	12,205
17,000 UNDER 18,000	97,100	87,850	1,697,049	437,222	1,262,569	23,471	9,169	14,782
18,000 UNDER 19,000	103,950	94,750	1,921,868	517,807	1,406,777	27,417	9,483	18,330
19,000 UNDER 20,000	100,350	92,500	1,958,355	504,889	1,455,491	29,937	9,461	20,915
20,000 UNDER 21,000	95,750	89,250	1,964,969	511,079	1,455,302	31,043	9,137	22,140
21,000 UNDER 22,000	98,790	93,290	2,122,292	510,379	1,612,270	35,879	9,803	26,205
22,000 UNDER 23,000	108,895	105,395	2,451,010	566,268	1,894,364	44,611	10,552	34,237
23,000 UNDER 24,000	110,840	106,340	2,605,403	623,430	1,988,655	48,434	11,203	37,764
24,000 UNDER 25,000	111,595	107,595	2,735,343	650,913	2,098,925	53,344	11,044	44,292
25,000 UNDER 26,000	112,045	109,045	2,858,988	631,756	2,227,232	58,594	11,695	47,087
26,000 UNDER 27,000	102,895	99,145	2,724,887	645,439	2,084,276	56,658	10,612	46,297
27,000 UNDER 28,000	98,595	97,595	2,711,105	572,754	2,138,514	60,445	10,741	49,801
28,000 UNDER 29,000	101,790	99,290	2,900,546	646,688	2,255,620	65,598	11,042	55,550
29,000 UNDER 30,000	100,930	99,430	2,976,530	601,508	2,375,022	72,284	10,209	62,170
30,000 UNDER 35,000	466,530	458,030	15,158,726	3,323,376	11,849,175	389,560	52,591	338,856
35,000 UNDER 40,000	376,495	370,745	14,070,050	3,039,162	11,048,843	414,864	47,162	371,343
40,000 UNDER 45,000	309,995	307,245	13,134,841	2,704,920	10,429,921	441,567	40,802	404,052
45,000 UNDER 50,000	204,100	201,600	9,668,553	2,039,810	7,629,333	358,517	29,508	330,553
50,000 UNDER 55,000	136,050	135,800	7,111,852	1,474,053	5,645,018	291,856	21,914	271,771
55,000 UNDER 60,000	94,300	93,050	5,399,913	1,157,946	4,255,723	238,605	17,752	225,778
60,000 UNDER 65,000	63,750	63,250	3,978,377	803,166	3,175,211	192,029	15,008	177,737
65,000 UNDER 70,000	39,650	38,900	2,671,561	542,545	2,129,016	136,098	9,005	127,794
70,000 UNDER 80,000	58,560	58,470	4,363,112	940,807	3,427,834	234,123	12,159	224,666
80,000 UNDER 90,000	35,010	34,800	2,962,309	628,952	2,336,263	170,652	8,229	165,407
90,000 UNDER 100,000	23,280	23,260	2,204,145	458,993	1,746,943	134,749	6,123	132,094
100,000 UNDER 200,000	66,520	66,420	8,764,317	1,774,782	7,003,935	606,283	21,298	616,952
200,000 UNDER 500,000	14,221	14,201	4,039,812	716,572	3,330,663	331,107	6,944	358,435
500,000 UNDER 1,000,000	1,979	1,978	1,323,127	216,647	1,108,954	117,064	1,985	135,064
1,000,000 AND OVER	817	817	1,825,584	249,147	1,577,451	171,485	1,701	208,314
TOTALS	4,743,154	3,721,937	$140,354,008	$33,157,183	$109,633,936	$4,957,827	$553,433	$4,619,141

FOOTNOTES FOLLOW THIS SECTION.

Table 4E†

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Head of Household Returns - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS ALL	NUMBER OF RETURNS TAXABLE	ADJUSTED GROSS INCOME (000)	DEDUCTIONS δ (000)	TAXABLE INCOME (000)	COMPUTED TAX (000)	TOTAL OF TAX CREDITS ε (000)	TAX AFTER CREDITS π (000)
NO ADJ. GROSS INCOME	100,466	373	-$74,713	$302,242	—	—	$7,328	$64
$1 UNDER $1,000	20,350	—	10,429	57,349	$87	$1	1,501	—
1,000 UNDER 2,000	28,600	500	42,329	83,214	1,110	11	2,095	78
2,000 UNDER 3,000	30,500	750	77,613	82,278	3,594	37	2,269	6
3,000 UNDER 4,000	37,500	500	131,358	107,987	27,389	274	2,824	6
4,000 UNDER 5,000	45,600	1,100	203,942	127,581	77,718	777	3,556	15
5,000 UNDER 6,000	44,450	1,350	245,990	123,647	122,351	1,224	3,437	19
6,000 UNDER 7,000	52,200	—	338,272	148,243	190,107	1,899	4,158	--
7,000 UNDER 8,000	56,250	450	420,421	163,784	257,711	2,575	4,546	10
8,000 UNDER 9,000	63,500	500	540,062	201,390	342,550	3,511	5,180	20
9,000 UNDER 10,000	53,450	750	507,570	162,979	346,822	3,958	4,508	46
10,000 UNDER 11,000	58,150	33,800	609,007	172,739	436,268	5,447	4,945	702
11,000 UNDER 12,000	55,750	46,750	641,278	202,476	458,913	6,182	4,649	1,777
12,000 UNDER 13,000	53,000	47,250	662,515	175,717	487,871	7,300	4,705	2,730
13,000 UNDER 14,000	52,500	45,000	710,095	196,249	513,847	8,283	4,636	3,846
14,000 UNDER 15,000	35,950	32,700	520,320	140,820	380,345	6,729	3,101	3,714
15,000 UNDER 16,000	41,000	39,000	635,586	157,182	478,405	9,243	3,642	5,739
16,000 UNDER 17,000	35,950	34,700	592,990	149,180	443,809	9,233	3,146	6,129
17,000 UNDER 18,000	35,050	34,050	612,461	146,728	466,657	10,574	3,011	7,618
18,000 UNDER 19,000	26,800	26,050	496,080	109,680	387,166	9,571	2,369	7,220
19,000 UNDER 20,000	29,800	28,800	581,075	134,216	450,659	11,992	2,476	9,580
20,000 UNDER 21,000	25,900	24,650	530,287	120,382	410,682	11,563	2,125	9,475
21,000 UNDER 22,000	21,550	21,550	463,427	92,644	370,793	11,245	1,915	9,375
22,000 UNDER 23,000	17,550	17,050	394,857	79,686	317,079	10,251	1,577	8,692
23,000 UNDER 24,000	15,345	15,095	360,432	74,945	285,488	9,524	1,430	8,131
24,000 UNDER 25,000	15,850	15,600	388,180	94,630	293,550	10,015	1,617	8,405
25,000 UNDER 26,000	14,200	13,950	362,698	80,051	282,647	10,238	1,545	8,711
26,000 UNDER 27,000	11,695	11,695	309,885	53,679	256,206	10,330	1,049	9,281
27,000 UNDER 28,000	7,800	7,800	214,038	42,112	171,926	6,984	625	6,360
28,000 UNDER 29,000	11,995	11,995	341,903	72,765	269,138	11,235	1,147	10,089
29,000 UNDER 30,000	11,000	10,750	324,407	67,132	257,275	11,484	1,186	10,299
30,000 UNDER 35,000	25,200	24,950	813,423	170,304	643,119	31,477	3,088	28,390
35,000 UNDER 40,000	12,250	12,000	459,689	120,533	339,156	18,339	1,963	16,398
40,000 UNDER 45,000	7,650	7,650	321,546	72,338	249,208	15,178	689	14,501
45,000 UNDER 50,000	4,600	4,600	217,707	48,623	169,083	11,312	844	10,526
50,000 UNDER 55,000	1,650	1,650	86,207	17,328	68,879	4,938	219	4,720
55,000 UNDER 60,000	1,650	1,650	94,018	23,477	70,540	5,118	579	4,554
60,000 UNDER 65,000	1,550	1,550	95,558	24,402	71,156	5,348	431	5,228
65,000 UNDER 70,000	750	750	50,009	19,184	30,825	2,204	91	2,390
70,000 UNDER 80,000	1,550	1,550	115,714	26,859	88,856	7,301	146	7,345
80,000 UNDER 90,000	610	610	51,491	11,917	39,574	3,380	111	3,423
90,000 UNDER 100,000	570	570	53,995	10,946	43,050	3,823	115	3,901
100,000 UNDER 200,000	1,810	1,810	231,882	70,909	163,900	15,232	416	15,865
200,000 UNDER 500,000	412	411	118,001	23,271	94,954	9,795	245	10,995
500,000 UNDER 1,000,000	64	64	44,459	8,865	35,690	3,825	168	4,287
1,000,000 AND OVER	32	32	92,229	8,221	84,008	9,190	14	11,295
TOTALS	1,170,049	584,355	$15,040,722	$4,580,884	$10,980,161	$348,150	$101,417	$281,955

FOOTNOTES FOLLOW THIS SECTION.

Table 4F†

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Surviving Spouse Returns - 1981 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS ALL	NUMBER OF RETURNS TAXABLE	ADJUSTED GROSS INCOME (000)	DEDUCTIONS$^{\delta}$ (000)	TAXABLE INCOME (000)	COMPUTED TAX (000)	TOTAL OF TAX CREDITS$^{\epsilon}$ (000)	TAX AFTER CREDITS$^{\pi}$ (000)
NO ADJ. GROSS INCOME	510	—	-$2,308	$3,803	—	—	$52	—
$1 UNDER $1,000	—	—	—	—	—	—	—	—
1,000 UNDER 2,000	250	—	467	700	—	—	20	—
2,000 UNDER 3,000	500	—	1,074	847	$406	$4	24	—
3,000 UNDER 4,000	500	—	1,946	1,050	896	9	37	—
4,000 UNDER 5,000	250	—	1,060	700	360	4	20	—
5,000 UNDER 6,000	500	—	2,696	1,961	735	7	41	—
6,000 UNDER 7,000	250	—	1,737	700	1,037	10	20	—
7,000 UNDER 8,000	1,000	—	7,609	5,785	3,545	36	84	—
8,000 UNDER 9,000	250	—	2,151	700	1,451	15	20	—
9,000 UNDER 10,000	250	—	2,442	700	1,742	21	21	—
10,000 UNDER 11,000	100	100	1,070	129	941	13	5	9
11,000 UNDER 12,000	1,000	500	11,463	3,509	7,955	103	103	14
12,000 UNDER 13,000	100	100	1,276	489	786	10	8	2
13,000 UNDER 14,000	950	450	13,058	5,854	7,204	93	77	27
14,000 UNDER 15,000	—	—	—	—	—	—	—	—
15,000 UNDER 16,000	500	500	7,710	1,400	6,310	111	41	70
16,000 UNDER 17,000	100	100	1,640	524	1,116	18	10	8
17,000 UNDER 18,000	350	350	6,116	1,123	4,993	96	35	61
18,000 UNDER 19,000	600	600	11,124	2,843	8,281	157	55	101
19,000 UNDER 20,000	200	200	3,930	736	3,193	68	17	51
20,000 UNDER 21,000	350	350	7,213	2,109	5,104	100	28	72
21,000 UNDER 22,000	800	800	17,221	3,447	13,774	312	104	208
22,000 UNDER 23,000	—	—	—	—	—	—	—	—
23,000 UNDER 24,000	500	500	11,789	4,192	7,597	159	60	100
24,000 UNDER 25,000	450	450	11,014	2,873	8,142	200	50	150
25,000 UNDER 26,000	—	—	—	—	—	—	—	—
26,000 UNDER 27,000	200	200	5,327	850	4,478	128	18	110
27,000 UNDER 28,000	600	600	16,505	2,435	14,070	418	58	360
28,000 UNDER 29,000	100	100	2,899	354	2,545	81	8	73
29,000 UNDER 30,000	—	—	—	—	—	—	—	—
30,000 UNDER 35,000	450	450	14,668	1,935	12,733	450	42	408
35,000 UNDER 40,000	—	—	—	—	—	—	—	—
40,000 UNDER 45,000	350	350	14,367	6,686	8,050	319	27	334
45,000 UNDER 50,000	—	—	—	—	—	—	—	—
50,000 UNDER 55,000	250	250	13,152	1,297	11,855	679	23	656
55,000 UNDER 60,000	250	—	14,655	4,934	9,722	461	461	—
60,000 UNDER 65,000	—	—	—	—	—	—	—	—
65,000 UNDER 70,000	250	250	16,255	4,963	11,292	618	26	592
70,000 UNDER 80,000	160	160	12,160	1,742	10,418	746	44	703
80,000 UNDER 90,000	10	10	860	80	780	61	25	43
90,000 UNDER 100,000	40	40	3,800	1,630	2,170	150	4	157
100,000 UNDER 200,000	70	70	8,699	1,444	7,256	623	38	607
200,000 UNDER 500,000	29	29	8,284	1,406	6,877	684	33	724
500,000 UNDER 1,000,000	*	*	1,103	89	1,014	107	—	129
1,000,000 AND OVER	*	*	1,904	484	1,420	154	—	167
TOTALS	13,022	7,512	$258,136	$76,503	$190,248	$7,225	$1,7[illegible]	$5,936

FOOTNOTES FOLLOW THIS SECTION.

Table 5†
Personal Income Tax Statistics
COMPARISON BY MAJOR INDUSTRY
1981 Income Year

MAJOR INDUSTRIAL GROUP	BUSINESS AND PROFESSIONσ				PARTNERSHIPSΩ			
	NET PROFIT		NET LOSS		NET PROFIT		NET LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
AGRICULTURE, FORESTRY, AND FISHERY....	30,990	$252,053	21,055	$121,875	19,976	$322,773	22,804	$412,192
MINING.....	2,500	112,894	5,281	135,883	7,264	106,335	29,782	1,053,283
CONSTRUCTION.....	76,694	929,863	29,134	229,768	12,593	197,069	4,967	64,848
MANUFACTURING.....	31,141	379,106	20,308	115,074	7,069	119,613	5,177	68,516
SERVICESη.....	398,959	5,393,488	190,850	982,008	50,931	1,516,432	36,508	417,274
PROFESSIONAL.....	131,450	2,496,636	51,946	215,846	21,625	1,090,594	8,671	156,606
PERSONAL.....	48,203	355,371	22,473	73,327	4,821	42,309	2,872	14,843
BUSINESS.....	134,594	1,329,394	61,574	314,836	7,891	109,151	9,855	86,254
OTHER.....	84,712	1,212,087	54,857	377,999	16,594	274,378	15,110	159,571
TRADE.....	147,777	1,820,694	179,193	907,500	34,873	529,765	19,593	174,467
FINANCE, INSURANCE, AND REAL ESTATE...	101,961	1,473,480	67,344	422,860	136,293	1,364,928	236,478	3,044,572
TRANSPORTATION, COMMUNICATIONS, AND PUBLIC UTILITIES.....	20,054	220,870	12,310	137,047	3,863	39,776	2,744	165,075
NATURE OF BUSINESS NOT ALLOCABLE.....	9,784	33,784	5,546	17,215	18,461	68,110	23,813	51,993
TOTALS.....	819,860	$10,616,229	531,021	$3,069,230	291,323	$4,264,800	381,866	$5,452,222

FOOTNOTES FOLLOW THIS SECTION.

Table 6†
Personal Income Tax Statistics
COMPARISON BY COUNTY
1981 Income Year

County	Population[3] July 1, 1981	All Returns - Taxable and Nontaxable				Joint Returns			Tax Assessed (Thousands)
		Number Of Returns	Adjusted Gross Income (Thousands)	Median Average/Return Income	Rank	Number Of Returns	Median Average Income	Rank	
Alameda	1,106,300	496,245	$ 10,016,838	$15,891	9	198,821	$29,379	6	$ 316,534
Alpine	1,300	199	3,279	14,273	16	105	21,308	28	78
Amador	20,500	8,010	144,452	14,941	11	4,966	20,873	32	3,598
Butte	149,000	55,592	853,763	11,390	54	29,131	18,684	46	20,967
Calaveras	21,900	7,828	129,182	13,120	31	4,765	19,119	44	3,068
Colusa	12,700	5,214	102,371	13,365	29	2,974	19,822	40	3,789
Contra Costa	656,700	278,621	6,857,010	19,560	1	138,128	32,878	2	232,748
Del Norte	18,900	6,441	90,321	11,856	51	3,677	18,396	48	2,215
El Dorado	90,000	30,351	539,141	13,712	24	17,203	21,675	27	12,956
Fresno	527,000	195,654	3,413,857	12,630	40	99,432	21,262	29	99,488
Glenn	21,500	8,057	136,095	13,021	32	4,676	18,902	45	4,124
Humboldt	108,900	42,023	681,525	12,167	46	20,934	21,244	30	18,872
Imperial	95,400	31,622	487,073	11,296	56	18,411	15,630	58	12,963
Inyo	17,600	7,515	132,358	14,096	18	4,066	22,252	24	3,437
Kern	414,800	150,053	2,850,235	14,582	14	81,226	23,683	20	85,795
Kings	71,100	23,160	387,966	12,922	34	13,276	19,873	39	10,441
Lake	39,700	13,811	204,078	11,332	55	8,154	16,222	56	4,554
Lassen	22,000	7,102	114,338	13,490	26	4,255	19,944	38	2,586
Los Angeles	7,622,200	3,101,018	62,260,495	14,016	19	1,252,935	25,741	11	2,107,588
Madera	67,700	21,290	362,032	13,413	27	12,968	19,746	41	9,640
Marin	221,400	100,195	2,726,920	18,643	3	40,902	35,537	1	115,999
Mariposa	11,800	4,151	61,931	11,431	53	2,257	18,159	51	1,292
Mendocino	66,900	26,400	419,135	12,489	44	14,015	20,052	37	10,714
Merced	135,000	45,154	702,767	11,598	52	24,860	18,165	50	18,618
Modoc	8,900	2,889	35,836	10,936	57	1,753	16,487	55	955
Mono	8,500	3,714	62,199	12,098	47	1,482	22,741	23	1,619
Monterey	271,600	98,933	1,921,646	13,891	20	48,371	22,851	21	61,325
Napa	99,000	37,798	790,303	16,450	8	19,306	26,678	9	24,054
Nevada	57,100	20,392	361,288	13,736	22	11,825	20,360	34	8,979
Orange	1,946,000	838,386	18,987,100	16,706	7	390,360	29,945	5	614,446
Placer	121,400	50,672	964,045	14,806	13	28,232	24,336	16	24,414
Plumas	17,700	6,505	107,638	13,384	28	3,823	20,442	33	2,512
Riverside	687,500	249,309	4,618,466	13,872	21	135,076	21,965	25	127,173
Sacramento	788,000	335,933	6,226,425	14,394	15	154,635	25,624	12	176,565
San Benito	26,100	9,314	157,288	12,793	38	4,988	20,148	36	4,358
San Bernardino	922,900	315,969	5,908,259	15,050	10	170,411	24,354	15	147,831
San Diego	1,790,400	732,464	13,755,632	13,722	23	342,078	24,181	17	401,355
San Francisco	681,000	357,349	6,676,748	13,539	25	97,436	24,742	14	264,554
San Joaquin	361,500	137,073	2,329,889	12,924	33	68,902	22,600	22	64,284
San Luis Obispo	163,400	62,681	1,075,827	12,886	35	31,283	21,913	26	29,028
San Mateo	579,700	264,608	6,625,470	18,817	2	116,017	32,779	3	251,202
Santa Barbara	299,000	127,097	2,637,080	14,205	17	57,237	26,097	10	92,578
Santa Clara	1,302,600	583,450	13,423,935	17,917	4	255,270	31,993	4	454,654
Santa Cruz	195,100	79,225	1,452,095	13,327	30	35,124	23,989	19	41,729
Shasta	120,400	42,795	703,807	12,563	42	24,774	19,536	42	17,396
Sierra	3,200	1,146	17,535	12,579	41	671	18,657	47	401
Siskiyou	41,100	15,178	240,803	12,520	43	9,093	18,275	49	6,245
Solano	235,400	88,559	1,816,988	17,244	5	47,463	27,434	8	50,353
Sonoma	308,300	124,976	2,396,969	14,916	12	60,492	25,363	13	69,124
Stanislaus	276,800	102,516	1,745,380	12,798	37	54,139	21,044	31	48,774
Sutter	52,900	19,903	352,655	12,768	39	11,133	20,250	35	10,890
Tehama	40,400	13,068	191,444	12,044	48	7,725	17,800	53	4,525
Trinity	12,300	3,793	56,876	12,032	49	2,399	17,103	54	1,200
Tulare	254,600	78,679	1,255,240	11,895	50	44,906	18,112	52	32,645
Tuolumne	34,600	13,471	218,474	12,863	36	7,777	19,221	43	5,091
Ventura	533,200	204,869	4,404,376	16,730	6	108,290	27,856	7	126,684
Yolo	115,700	45,903	818,275	12,426	45	20,910	24,025	18	25,505
Yuba	45,600	16,069	220,008	10,347	58	8,901	15,960	57	4,759
Unallocated	-	140,796	2,312,716	11,513	-	57,068	20,949	-	61,898
Resident Out-of-State	-	92,255	2,460,224	14,998	-	39,333	25,892	-	118,472
Nonresident	-	172,981	1,809,274	6,604	-	94,080	8,916	-	60,616
Totals:									
58 Counties	23,922,200	9,750,434	$196,233,161	-	-	4,384,419	-	-	$6,299,271
All	-	10,156,466	$202,815,375	$14,518	-	4,574,900	$25,523	-	$6,540,257

FOOTNOTES FOLLOW THIS SECTION.

Table 7†

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1981 Income Year

ADJUSTED GROSS INCOME CLASS	ALAMEDA							ALPINE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,665	1,121	807	105	3,243	-$30,878	$66							
$1 UNDER $2,000	49,750	4,574	36,135	911	18,173	24,337	8							
2,000 UNDER 4,000	30,060	2,484	11,886	1,103	7,604	90,586	24							
4,000 UNDER 6,000	30,269	3,491	13,415	11,421	9,601	151,288	215	80	17	*	22	23	$302	-
6,000 UNDER 8,000	28,743	4,512	13,768	19,500	11,628	200,820	1,019							
8,000 UNDER 10,000	27,288	5,390	14,128	17,607	12,826	245,661	1,952							
10,000 UNDER 12,000	27,697	6,170	14,836	23,778	14,503	304,719	3,395							
12,000 UNDER 14,000	27,248	6,567	15,243	25,364	15,801	354,038	5,100							
14,000 UNDER 16,000	25,807	6,836	14,407	24,454	16,630	386,774	6,668	50	27	13	43	40	753	$11
16,000 UNDER 18,000	23,585	7,134	12,737	22,665	16,151	400,288	7,964							
18,000 UNDER 20,000	21,585	7,769	11,063	20,949	16,139	409,794	9,085							
20,000 UNDER 22,000	19,947	8,222	9,519	19,446	15,857	418,717	10,085							
22,000 UNDER 24,000	19,453	9,044	8,665	19,106	16,521	447,237	11,553							
24,000 UNDER 26,000	17,959	9,383	7,157	17,708	16,106	448,620	12,181	36	30	12	33	36	845	15
26,000 UNDER 28,000	16,428	9,920	5,751	16,224	16,421	443,302	12,200							
28,000 UNDER 30,000	14,716	9,852	4,572	14,564	15,350	426,608	12,042							
30,000 UNDER 32,000	13,296	9,653	3,655	13,174	14,569	411,909	11,864							
32,000 UNDER 34,000	12,141	9,426	2,912	12,022	13,904	400,359	11,738							
34,000 UNDER 36,000	10,995	8,973	2,311	10,899	12,864	384,704	11,582	17	17	*	16	23	595	14
36,000 UNDER 38,000	9,775	8,245	1,870	9,702	11,805	361,444	11,219							
38,000 UNDER 40,000	8,766	7,574	1,406	8,703	10,587	341,715	10,921							
40,000 UNDER 45,000	18,052	16,155	2,314	17,929	22,080	764,642	25,918							
45,000 UNDER 50,000	12,640	11,552	1,271	12,553	15,294	598,307	22,480							
50,000 UNDER 75,000	20,879	19,093	1,406	20,778	24,646	1,217,286	55,808	16	14	*	16	10	784	38
75,000 UNDER 100,000	3,550	3,129	137	3,538	4,069	301,747	18,275							
100,000 AND OVER	2,951	2,552	101	2,946	3,265	512,794	43,172							
TOTALS	496,245	198,821	211,472	367,149	355,637	$10,016,838	$316,534	199	105	39	130	132	$3,279	$78

ADJUSTED GROSS INCOME CLASS	AMADOR							BUTTE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	119	83	22	*	141	-$991	+	627	377	119	24	811	-$9,676	$28
$1 UNDER $2,000	628	151	393	*	140	373	+	6,625	1,183	4,916	93	1,706	3,883	+
2,000 UNDER 4,000	508	114	166	15	143	1,518	+	5,033	875	2,568	134	1,507	15,212	10
4,000 UNDER 6,000	536	164	198	167	195	2,692	$3	4,753	1,244	2,375	1,385	1,987	23,693	28
6,000 UNDER 8,000	562	228	187	260	240	3,919	13	4,253	1,532	2,012	2,231	2,015	29,705	113
8,000 UNDER 10,000	534	245	172	235	231	4,785	25	3,998	1,690	1,904	1,945	2,049	35,955	210
10,000 UNDER 12,000	475	260	161	350	205	5,208	36	3,608	1,821	1,604	2,849	2,180	39,638	312
12,000 UNDER 14,000	443	274	144	390	235	5,738	53	3,258	1,825	1,350	2,878	2,136	42,291	417
14,000 UNDER 16,000	425	286	104	389	267	6,379	74	2,860	1,744	1,072	2,622	1,995	42,832	526
16,000 UNDER 18,000	361	257	107	326	249	6,120	77	2,519	1,731	888	2,367	2,045	42,723	580
18,000 UNDER 20,000	403	304	108	364	320	7,652	111	2,262	1,590	725	2,162	1,863	42,995	691
20,000 UNDER 22,000	353	268	97	337	292	7,402	131	2,046	1,523	578	1,971	1,791	42,973	756
22,000 UNDER 24,000	366	294	73	349	324	8,414	157	1,843	1,445	462	1,781	1,860	42,363	810
24,000 UNDER 26,000	326	260	75	312	310	8,159	170	1,722	1,393	359	1,675	1,679	43,059	894
26,000 UNDER 28,000	321	268	53	316	307	8,654	189	1,510	1,289	255	1,474	1,579	40,733	886
28,000 UNDER 30,000	253	227	36	247	273	7,329	174	1,227	1,061	216	1,201	1,193	35,567	832
30,000 UNDER 32,000	217	195	27	210	254	6,719	167	1,111	993	151	1,095	1,257	34,379	858
32,000 UNDER 34,000	193	180	27	186	220	6,358	165	971	850	122	957	1,042	32,000	869
34,000 UNDER 36,000	167	151	17	163	191	5,840	160	793	730	83	786	878	27,710	761
36,000 UNDER 38,000	139	132	16	133	158	5,143	145	666	619	66	657	793	24,643	713
38,000 UNDER 40,000	109	103	12	107	139	4,246	130	603	569	71	595	702	23,466	726
40,000 UNDER 45,000	188	173	17	182	170	7,943	261	1,050	970	80	1,035	1,178	44,344	1,492
45,000 UNDER 50,000	135	123	11	133	132	6,380	252	662	613	43	658	800	31,331	1,211
50,000 UNDER 75,000	184	168	16	181	164	10,896	506	1,117	1,040	51	1,110	1,232	66,115	3,140
75,000 UNDER 100,000	36	33	3	35	33	3,118	187	245	218	13	243	246	20,887	1,295
100,000 AND OVER	29	25	4	29	20	4,458	412	230	206	9	230	263	34,942	2,809
TOTALS	8,010	4,966	2,246	5,429	5,353	$144,452	$3,598	55,592	29,131	22,092	34,158	36,787	$853,763	$20,967

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1981 Income Year

ADJUSTED GROSS INCOME CLASS	CALAVERAS							COLUSA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	142	92	21	4	156	-$1,780	$1	99	72	11	*	84	-$2,161	*
$1 UNDER $2,000	650	160	370	7	174	468	*	345	77	189	9	141	240	$ 1
2,000 UNDER 4,000	617	137	229	19	230	1,862	*	379	59	130	*	174	1,141	4
4,000 UNDER 6,000	650	201	257	175	273	3,245	3	415	102	147	138	249	2,063	2
6,000 UNDER 8,000	576	233	214	283	241	4,025	15	379	126	156	208	298	2,651	11
8,000 UNDER 10,000	503	248	191	211	228	4,510	22	378	190	173	173	401	3,417	21
10,000 UNDER 12,000	506	310	149	367	272	5,564	34	384	193	156	311	397	4,214	35
12,000 UNDER 14,000	482	317	152	424	277	6,249	53	334	187	152	313	411	4,326	47
14,000 UNDER 16,000	395	283	120	356	229	5,906	64	273	161	118	269	344	4,078	55
16,000 UNDER 18,000	354	260	93	331	233	6,019	75	250	177	94	243	346	4,246	62
18,000 UNDER 20,000	342	253	99	316	254	6,485	97	229	157	85	224	288	4,349	77
20,000 UNDER 22,000	338	267	93	321	276	7,096	121	215	154	77	213	310	4,506	89
22,000 UNDER 24,000	297	234	62	283	271	6,820	123	177	133	49	175	289	4,061	85
24,000 UNDER 26,000	284	241	55	270	303	7,093	144	161	128	37	160	279	4,020	91
26,000 UNDER 28,000	266	231	51	259	249	7,190	156	149	122	35	147	273	4,009	102
28,000 UNDER 30,000	236	201	37	231	246	6,861	164	122	105	24	122	248	3,531	92
30,000 UNDER 32,000	197	180	26	195	231	6,113	142	95	85	22	91	123	2,953	80
32,000 UNDER 34,000	136	123	17	133	117	4,485	115	78	70	15	77	98	2,584	76
34,000 UNDER 36,000	164	150	20	162	160	5,731	153	70	65	17	69	88	2,450	75
36,000 UNDER 38,000	130	121	12	129	147	4,808	141	71	65	9	89	105	2,629	83
38,000 UNDER 40,000	84	82	9	84	100	3,267	101	72	66	9	71	77	2,810	95
40,000 UNDER 45,000	160	154	11	154	160	6,761	220	119	108	12	117	142	5,020	182
45,000 UNDER 50,000	96	89	9	93	78	4,567	167	73	68	*	73	72	3,445	142
50,000 UNDER 75,000	163	146	14	159	123	9,585	469	184	162	8	184	200	10,997	608
75,000 UNDER 100,000	35	30	*	35	22	2,982	196	81	71	*	81	72	6,949	483
100,000 AND OVER	25	22	*	25	17	3,270	294	82	71	5	82	55	13,823	1,191
TOTALS	7,828	4,765	2,314	5,026	5,067	$129,182	$3,068	5,214	2,974	1,736	3,624	5,136	$102,371	$3,789

ADJUSTED GROSS INCOME CLASS	CONTRA COSTA							DEL NORTE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,705	905	317	89	1,696	-$30,072	$57	94	66	11	4	72	-$7,029	$34
$1 UNDER $2,000	20,839	2,177	12,647	477	7,093	12,687	18	704	164	431	18	325	463	*
2,000 UNDER 4,000	15,818	1,420	4,584	626	3,869	47,724	13	555	145	211	16	241	1,692	*
4,000 UNDER 6,000	15,484	2,010	5,358	5,883	4,512	77,398	124	568	181	240	143	239	2,833	3
6,000 UNDER 8,000	13,996	2,561	5,461	9,530	5,310	97,711	512	492	195	227	226	354	3,456	12
8,000 UNDER 10,000	13,195	3,124	5,705	8,446	5,823	118,670	924	439	215	183	188	301	3,929	21
10,000 UNDER 12,000	13,192	3,511	6,002	11,137	6,472	145,021	1,572	397	201	170	322	274	4,374	$ 35
12,000 UNDER 14,000	12,958	3,710	6,116	11,720	7,116	168,356	2,296	323	181	147	295	268	4,177	41
14,000 UNDER 16,000	12,369	4,001	5,803	11,454	7,561	185,294	2,985	369	223	141	327	285	5,231	64
16,000 UNDER 18,000	11,528	4,177	5,170	10,822	7,648	195,868	3,600	311	219	105	295	294	5,275	74
18,000 UNDER 20,000	10,548	4,353	4,409	10,028	7,674	200,272	4,088	334	245	109	326	365	6,334	102
20,000 UNDER 22,000	10,084	4,747	3,911	9,691	7,726	211,692	4,654	294	235	87	289	354	6,186	105
22,000 UNDER 24,000	10,124	5,123	3,629	9,815	8,426	232,836	5,583	247	201	69	240	296	5,678	109
24,000 UNDER 26,000	10,018	5,592	3,206	9,759	8,878	250,241	6,257	229	187	54	225	308	5,707	122
26,000 UNDER 28,000	9,615	6,175	2,691	9,424	9,498	259,506	6,600	193	172	43	190	262	5,216	113
28,000 UNDER 30,000	8,900	6,214	2,092	8,735	9,206	257,865	6,713	133	115	22	128	150	3,860	98
30,000 UNDER 32,000	8,508	6,502	1,694	8,363	9,488	263,658	6,968	132	126	16	130	171	4,085	97
32,000 UNDER 34,000	7,888	6,340	1,462	7,763	8,909	260,157	7,104	108	100	19	108	111	3,555	101
34,000 UNDER 36,000	7,329	6,036	1,153	7,208	8,430	256,515	7,272	100	89	18	100	108	3,494	107
36,000 UNDER 38,000	7,048	6,126	958	6,944	8,586	260,623	7,545	84	83	9	84	103	3,187	93
38,000 UNDER 40,000	6,308	5,618	732	6,216	7,709	245,556	7,325	68	68	7	68	81	2,654	83
40,000 UNDER 45,000	13,519	12,367	1,278	13,342	16,876	572,975	18,335	109	104	12	108	139	4,618	161
45,000 UNDER 50,000	10,254	9,578	706	10,122	13,257	485,641	17,145	55	53	4	55	54	2,588	100
50,000 UNDER 75,000	20,133	18,982	840	19,940	26,466	1,185,233	51,111	88	81	3	88	68	5,195	267
75,000 UNDER 100,000	4,096	3,855	83	4,075	5,696	347,912	19,593	23	20	-	23	23	1,983	139
100,000 AND OVER	3,181	2,944	54	3,174	4,512	547,671	44,354	12	8	-	12	9	1,668	134
TOTALS	278,621	138,128	86,053	214,775	218,437	$6,857,010	$232,748	6,441	3,677	2,330	4,008	5,253	$90,321	$2,215

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1981 Income Year

ADJUSTED GROSS INCOME CLASS	EL DORADO							FRESNO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	475	288	83	12	462	-$4,274	$3	1,827	1,143	290	84	2,463	-$55,202	$140
$1 UNDER $2,000	2,512	541	1,406	75	664	1,791	1	20,154	3,509	14,185	259	9,480	11,096	27
2,000 UNDER 4,000	2,102	398	768	89	596	6,348	3	15,299	2,610	6,184	330	8,429	46,269	20
4,000 UNDER 6,000	2,263	559	983	760	779	11,341	17	16,026	3,892	7,054	4,716	11,589	80,030	93
6,000 UNDER 8,000	2,281	735	1,071	1,277	954	15,959	66	14,456	4,424	6,841	7,728	11,591	101,008	407
8,000 UNDER 10,000	2,132	806	982	1,104	1,019	19,160	119	13,603	4,915	6,794	6,813	12,202	122,139	748
10,000 UNDER 12,000	1,916	868	913	1,448	1,063	21,065	172	12,859	5,230	6,410	10,144	12,237	141,276	1,220
12,000 UNDER 14,000	1,769	936	790	1,476	1,068	22,922	227	11,444	5,275	5,483	10,254	11,201	148,471	1,647
14,000 UNDER 16,000	1,498	878	619	1,296	1,035	22,444	260	9,726	5,177	4,373	9,019	10,066	145,615	1,935
16,000 UNDER 18,000	1,419	892	500	1,256	1,098	24,133	307	8,553	5,145	3,518	8,098	9,124	145,277	2,150
18,000 UNDER 20,000	1,306	951	428	1,198	1,120	24,772	354	7,977	5,222	2,965	7,666	8,770	151,442	2,519
20,000 UNDER 22,000	1,228	895	358	1,139	1,079	25,774	408	7,329	5,030	2,479	7,089	8,064	153,820	2,832
22,000 UNDER 24,000	1,106	876	283	1,038	1,056	25,430	427	6,873	4,969	1,958	6,691	7,826	158,040	3,157
24,000 UNDER 26,000	1,184	957	260	1,129	1,196	29,588	555	6,312	4,734	1,606	6,151	7,269	157,718	3,386
26,000 UNDER 28,000	945	800	141	904	1,039	25,491	492	5,690	4,581	1,249	5,566	6,686	153,545	3,458
28,000 UNDER 30,000	890	786	128	860	1,003	25,788	530	4,998	4,216	924	4,899	6,044	144,833	3,386
30,000 UNDER 32,000	726	654	98	712	888	22,466	511	4,338	3,731	696	4,271	5,031	134,369	3,359
32,000 UNDER 34,000	680	628	76	663	787	22,419	518	3,783	3,340	531	3,724	4,611	124,754	3,275
34,000 UNDER 36,000	682	643	75	655	763	23,873	571	3,318	3,002	410	3,264	3,960	116,011	3,201
36,000 UNDER 38,000	487	469	44	474	582	18,012	443	2,944	2,685	326	2,900	3,609	108,910	3,154
38,000 UNDER 40,000	447	428	41	440	512	17,401	476	2,366	2,178	247	2,351	2,950	92,159	2,823
40,000 UNDER 45,000	787	746	68	774	989	33,326	1,009	4,587	4,254	367	4,530	5,552	194,205	6,499
45,000 UNDER 50,000	540	520	31	532	647	25,567	832	3,031	2,798	182	3,000	3,475	143,455	5,400
50,000 UNDER 75,000	773	728	38	769	865	45,290	1,953	5,246	4,768	247	5,196	5,927	308,984	14,713
75,000 UNDER 100,000	133	119	3	132	150	11,362	628	1,422	1,258	62	1,419	1,543	121,859	7,709
100,000 AND OVER	110	102	4	110	110	21,713	2,074	1,497	1,346	48	1,492	1,581	263,774	22,230
TOTALS	30,391	17,203	10,191	20,322	21,444	$539,141	$12,956	195,654	99,432	75,415	127,652	181,280	$3,413,857	$99,488

ADJUSTED GROSS INCOME CLASS	GLENN							HUMBOLDT						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	181	131	13	8	266	-$5,250	$9	409	202	88	7	491	-$4,964	$7
$1 UNDER $2,000	556	107	301	3	184	410	*	5,198	812	3,812	87	1,672	3,078	1
2,000 UNDER 4,000	533	114	151	14	207	1,626	*	3,581	526	1,751	87	981	10,741	1
4,000 UNDER 6,000	654	192	239	188	378	3,269	3	3,365	736	1,659	1,065	1,273	16,761	21
6,000 UNDER 8,000	619	209	252	329	389	4,330	18	3,115	881	1,470	1,874	1,297	21,738	98
8,000 UNDER 10,000	628	252	224	369	480	5,577	33	2,718	1,015	1,290	1,424	1,244	24,431	157
10,000 UNDER 12,000	579	287	244	440	533	6,334	49	2,438	994	1,154	2,044	1,414	26,780	244
12,000 UNDER 14,000	561	329	222	523	565	7,267	73	2,240	1,068	980	2,076	1,363	29,073	331
14,000 UNDER 16,000	448	304	170	421	540	6,704	79	2,014	1,114	848	1,890	1,365	30,185	413
16,000 UNDER 18,000	410	275	140	393	520	6,967	101	1,887	1,161	748	1,834	1,507	32,084	507
18,000 UNDER 20,000	408	306	138	394	539	7,744	124	1,817	1,207	695	1,769	1,625	34,503	617
20,000 UNDER 22,000	358	286	94	351	461	7,520	130	1,755	1,207	585	1,715	1,729	36,855	715
22,000 UNDER 24,000	325	253	79	317	391	7,488	150	1,587	1,185	475	1,554	1,550	36,519	766
24,000 UNDER 26,000	236	201	50	233	282	5,916	130	1,398	1,134	351	1,369	1,431	34,937	766
26,000 UNDER 28,000	243	211	50	237	291	6,552	151	1,254	1,076	275	1,242	1,436	33,865	781
28,000 UNDER 30,000	172	155	38	171	241	4,988	123	1,100	965	219	1,081	1,269	31,865	771
30,000 UNDER 32,000	155	143	22	153	229	4,784	121	923	831	132	915	1,063	28,565	749
32,000 UNDER 34,000	155	147	20	155	196	5,123	142	837	746	135	827	1,020	27,637	782
34,000 UNDER 36,000	107	101	8	106	131	3,742	110	697	640	95	689	809	24,372	715
36,000 UNDER 38,000	83	71	8	83	99	3,077	109	543	504	47	538	647	20,096	614
38,000 UNDER 40,000	86	79	6	89	96	3,352	112	511	482	48	504	601	19,914	645
40,000 UNDER 45,000	159	151	11	159	186	6,743	249	912	862	68	902	1,087	38,553	1,374
45,000 UNDER 50,000	82	75	5	81	115	3,899	156	500	469	36	496	545	23,648	952
50,000 UNDER 75,000	183	167	9	182	218	10,842	555	822	762	43	817	937	48,347	2,416
75,000 UNDER 100,000	78	71	*	78	73	6,753	485	213	184	9	213	216	18,444	1,265
100,000 AND OVER	66	59	*	66	79	10,358	912	189	171	11	189	174	33,500	3,162
TOTALS	8,057	4,676	2,519	5,479	7,689	$136,095	$4,124	42,023	28,934	17,824	27,208	28,706	$681,525	$18,872

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1981 Income Year

ADJUSTED GROSS INCOME CLASS	IMPERIAL							INYO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	310	202	45	7	402	-$18,026	$21	75	50	18	*	91	-$625	*
$1 UNDER $2,000	2,185	494	1,137	40	1,132	1,693	*	724	131	427	*	125	473	*
2,000 UNDER 4,000	2,629	679	734	40	2,550	8,095	*	558	73	191	30	130	1,663	*
4,000 UNDER 6,000	3,357	1,176	957	806	4,349	16,880	14	554	126	238	177	173	2,789	$3
6,000 UNDER 8,000	3,033	1,322	987	1,165	4,735	21,163	72	531	164	243	306	286	3,725	16
8,000 UNDER 10,000	2,699	1,492	942	862	5,155	24,185	91	438	179	192	213	244	3,942	22
10,000 UNDER 12,000	2,446	1,503	842	1,478	5,602	27,089	149	455	186	228	372	276	5,018	50
12,000 UNDER 14,000	2,088	1,384	713	1,782	5,284	27,084	205	400	206	196	349	264	5,102	54
14,000 UNDER 16,000	1,787	1,170	684	1,664	4,173	26,716	288	385	219	182	357	225	5,771	77
16,000 UNDER 18,000	1,491	1,029	521	1,425	3,273	25,298	336	360	218	162	338	278	6,109	94
18,000 UNDER 20,000	1,341	950	492	1,311	2,799	25,419	403	342	221	147	326	279	6,481	108
20,000 UNDER 22,000	1,133	852	387	1,117	2,172	23,779	420	319	233	166	309	305	6,693	129
22,000 UNDER 24,000	933	717	288	925	1,622	21,413	424	293	214	128	284	281	6,739	143
24,000 UNDER 26,000	824	658	235	812	1,359	20,576	447	283	226	119	278	298	7,069	155
26,000 UNDER 28,000	684	575	188	679	1,116	18,461	426	260	218	93	256	322	7,022	144
28,000 UNDER 30,000	596	512	151	591	930	17,289	419	210	180	87	209	242	6,080	153
30,000 UNDER 32,000	511	450	93	510	763	15,840	412	210	186	61	206	296	6,513	164
32,000 UNDER 34,000	467	421	87	465	778	15,392	409	180	165	54	179	209	5,941	163
34,000 UNDER 36,000	430	396	53	428	655	13,848	424	138	128	49	137	144	4,826	138
36,000 UNDER 38,000	369	341	63	367	533	13,648	410	143	137	36	142	180	5,288	159
38,000 UNDER 40,000	303	281	33	302	438	11,805	370	104	98	25	104	104	4,047	130
40,000 UNDER 45,000	579	536	58	577	840	24,518	863	166	156	23	166	173	7,036	242
45,000 UNDER 50,000	381	357	30	381	501	18,032	699	127	119	20	126	163	6,008	221
50,000 UNDER 75,000	662	601	30	661	836	38,788	1,932	175	160	19	174	189	10,224	477
75,000 UNDER 100,000	174	158	*	174	201	14,831	972	46	43	4	45	47	3,874	235
100,000 AND OVER	190	163	*	189	226	32,057	2,757	35	30	-	35	37	6,484	360
TOTALS	31,622	18,411	9,754	18,756	52,424	$487,073	$12,963	7,515	4,066	3,184	5,132	5,230	$132,358	$3,437

ADJUSTED GROSS INCOME CLASS	KERN							KINGS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,267	841	161	36	1,585	-$53,363	$182	288	199	34	5	356	-$8,005	$1
$1 UNDER $2,000	13,389	2,074	8,696	236	4,618	7,793	4	2,291	425	1,470	23	858	1,277	*
2,000 UNDER 4,000	10,245	1,628	3,556	345	4,793	30,901	6	1,671	388	531	43	1,822	9,088	1
4,000 UNDER 6,000	11,121	2,519	4,594	3,379	7,364	55,643	61	1,718	436	591	498	1,897	8,641	9
6,000 UNDER 8,000	10,282	3,152	4,659	5,411	8,084	71,823	285	1,647	578	632	850	1,333	11,498	43
8,000 UNDER 10,000	9,437	3,641	4,374	6,508	8,241	84,762	487	1,706	734	682	759	1,607	15,286	93
10,000 UNDER 12,000	9,144	4,052	4,283	7,072	8,808	100,438	793	1,615	831	694	1,242	1,864	17,752	129
12,000 UNDER 14,000	8,024	3,845	3,717	7,237	8,025	106,030	1,115	1,481	858	576	1,258	1,966	18,193	169
14,000 UNDER 16,000	7,276	3,865	3,325	6,768	7,541	108,995	1,433	1,194	725	503	1,132	1,557	17,904	222
16,000 UNDER 18,000	6,333	3,801	2,807	5,990	6,839	107,613	1,627	1,127	781	420	1,074	1,540	19,146	291
18,000 UNDER 20,000	6,011	3,852	2,578	5,812	6,672	114,159	1,977	1,011	738	343	970	1,411	19,194	308
20,000 UNDER 22,000	5,936	3,971	2,451	5,788	6,661	124,594	2,426	1,007	796	318	968	1,359	21,093	358
22,000 UNDER 24,000	5,668	4,006	2,090	5,533	6,727	130,354	2,760	889	783	281	864	1,269	20,400	398
24,000 UNDER 26,000	5,463	4,111	1,787	5,356	6,672	136,502	3,003	782	664	221	761	1,071	19,488	399
26,000 UNDER 28,000	5,116	4,049	1,461	5,015	6,407	138,051	3,193	693	619	142	674	958	18,699	397
28,000 UNDER 30,000	4,717	3,897	1,266	4,656	5,942	136,760	3,366	606	546	101	588	828	17,559	408
30,000 UNDER 32,000	4,108	3,547	943	4,046	5,344	127,197	3,260	524	476	91	516	697	16,241	410
32,000 UNDER 34,000	3,822	3,372	785	3,774	5,014	126,838	3,370	440	412	58	429	607	14,486	366
34,000 UNDER 36,000	3,238	2,898	540	3,199	4,165	112,926	3,189	428	406	45	424	556	14,972	419
36,000 UNDER 38,000	2,763	2,534	392	2,739	3,634	102,168	3,003	322	301	36	318	498	11,889	361
38,000 UNDER 40,000	2,417	2,255	302	2,387	3,138	94,220	2,892	268	255	20	263	358	10,463	328
40,000 UNDER 45,000	4,567	4,269	474	4,530	6,031	193,415	6,502	500	465	42	493	622	21,216	734
45,000 UNDER 50,000	3,096	2,902	223	3,071	3,946	146,526	4,977	291	273	18	286	387	13,765	532
50,000 UNDER 75,000	4,677	4,385	235	4,654	5,565	274,474	13,093	478	445	18	473	579	27,907	1,391
75,000 UNDER 100,000	939	847	37	937	965	80,098	5,088	134	119	3	134	148	11,610	797
100,000 AND OVER	1,007	913	18	1,005	1,034	194,165	17,143	129	113	6	128	131	22,224	1,877
TOTALS	150,053	81,226	55,749	103,482	143,819	$2,850,235	$85,795	23,160	15,276	7,868	15,175	24,516	$367,966	$10,441

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1981 Income Year

ADJUSTED GROSS INCOME CLASS	LAKE							LASSEN						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	232	154	39	3	183	-$2,146	+	118	83	10	3	140	-$1,737	+
$1 UNDER $2,000	1,776	479	1,239	26	551	924	+	644	142	376	10	244	447	+
2,000 UNDER 4,000	1,038	277	363	23	372	3,107	+	536	116	184	27	220	1,612	+
4,000 UNDER 6,000	1,045	382	414	258	538	5,255	$5	549	186	206	167	243	2,747	$3
6,000 UNDER 8,000	1,085	485	404	458	562	7,567	23	514	233	193	226	329	3,593	11
8,000 UNDER 10,000	1,095	584	370	487	597	9,825	42	441	212	172	201	264	3,947	21
10,000 UNDER 12,000	965	561	326	690	636	10,603	62	454	239	156	345	317	4,993	37
12,000 UNDER 14,000	825	519	252	709	681	10,721	95	396	234	137	370	280	5,132	51
14,000 UNDER 16,000	793	585	219	715	511	11,846	121	385	247	109	357	368	5,753	64
16,000 UNDER 18,000	654	460	206	604	610	11,124	148	319	209	87	291	351	5,426	77
18,000 UNDER 20,000	566	437	158	537	683	10,730	160	338	233	104	325	384	6,411	108
20,000 UNDER 22,000	495	391	120	470	602	10,399	166	323	255	70	315	326	6,778	121
22,000 UNDER 24,000	437	346	108	409	378	10,041	176	313	259	67	304	359	7,208	134
24,000 UNDER 26,000	423	355	88	412	359	10,538	214	275	232	60	270	321	6,854	145
26,000 UNDER 28,000	349	301	80	342	309	9,414	204	247	214	38	244	329	6,664	149
28,000 UNDER 30,000	318	275	72	311	302	9,208	217	227	200	30	225	304	6,578	156
30,000 UNDER 32,000	254	222	57	248	255	7,867	196	179	162	23	177	199	5,542	139
32,000 UNDER 34,000	233	209	36	228	240	7,691	201	145	134	16	143	194	4,773	125
34,000 UNDER 36,000	219	201	43	217	226	7,651	218	126	121	15	124	167	4,407	118
36,000 UNDER 38,000	175	156	23	170	198	6,486	201	92	88	6	92	123	3,398	100
38,000 UNDER 40,000	144	133	25	142	150	5,608	176	92	89	7	92	102	3,581	118
40,000 UNDER 45,000	251	233	29	249	246	10,594	371	163	160	12	161	238	6,907	229
45,000 UNDER 50,000	129	118	9	129	117	6,105	233	103	99	*	102	109	4,857	184
50,000 UNDER 75,000	229	214	19	227	191	13,351	635	95	84	8	93	102	5,539	272
75,000 UNDER 100,000	59	51	4	59	53	4,954	315	17	15	-	17	12	1,426	79
100,000 AND OVER	30	26	-	30	23	4,615	375	11	9	*	11	8	1,502	145
TOTALS	13,811	8,154	4,695	8,073	8,693	$204,078	$4,554	7,102	4,255	2,093	4,692	5,953	$114,338	$2,586

ADJUSTED GROSS INCOME CLASS	LOS ANGELES							MADERA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	21,251	8,859	6,895	619	22,275	-$415,711	$1,536	392	287	42	5	479	- $14,275	$5
$1 UNDER $2,000	305,395	35,557	223,111	4,489	115,186	157,164	141	1,678	427	956	29	711	1,169	1
2,000 UNDER 4,000	204,261	23,123	90,870	5,929	94,196	617,555	131	1,510	387	538	27	990	4,560	2
4,000 UNDER 6,000	216,342	33,703	109,178	67,748	134,944	1,082,508	1,321	1,737	554	680	439	1,387	8,659	8
6,000 UNDER 8,000	215,613	44,233	123,041	117,879	187,058	1,508,765	6,122	1,580	653	658	678	1,459	11,041	35
8,000 UNDER 10,000	204,903	51,375	122,985	106,979	199,579	1,842,577	11,652	1,517	711	611	600	1,574	13,672	64
10,000 UNDER 12,000	197,335	54,375	119,482	156,964	190,937	2,168,680	20,296	1,374	715	583	1,028	1,445	15,099	109
12,000 UNDER 14,000	184,088	54,863	110,988	167,292	177,193	2,389,555	30,008	1,213	733	494	1,056	1,488	15,733	140
14,000 UNDER 16,000	164,000	54,525	96,824	153,033	157,037	2,456,299	38,371	1,156	740	455	1,055	1,441	17,315	197
16,000 UNDER 18,000	144,092	53,868	81,764	136,790	140,655	2,446,290	44,561	959	659	328	898	1,216	16,274	216
18,000 UNDER 20,000	129,506	53,950	69,774	124,625	128,975	2,458,770	50,756	916	708	261	875	1,196	17,414	244
20,000 UNDER 22,000	117,612	54,313	59,637	114,239	121,213	2,467,917	55,768	909	698	284	862	1,188	19,081	313
22,000 UNDER 24,000	108,817	55,438	51,208	106,415	115,688	2,501,580	60,793	825	664	192	801	1,141	19,003	353
24,000 UNDER 26,000	99,837	55,467	42,544	98,146	108,773	2,494,091	64,344	760	649	134	732	965	18,992	359
26,000 UNDER 28,000	89,218	54,167	34,530	88,044	99,491	2,406,576	64,550	673	595	124	654	928	18,163	368
28,000 UNDER 30,000	79,791	52,839	27,613	78,901	91,431	2,312,368	63,896	598	537	89	580	823	17,360	375
30,000 UNDER 32,000	70,707	50,597	21,725	70,007	82,902	2,190,416	61,924	505	456	43	492	695	15,623	360
32,000 UNDER 34,000	62,738	47,322	17,148	62,177	74,821	2,069,172	60,155	472	428	48	468	637	15,567	386
34,000 UNDER 36,000	55,432	43,706	13,594	54,970	66,052	1,939,174	58,300	374	350	32	364	501	13,065	324
36,000 UNDER 38,000	49,078	39,999	10,617	48,745	60,064	1,815,168	56,282	287	273	21	284	384	10,689	281
38,000 UNDER 40,000	44,185	36,919	8,613	43,884	53,489	1,722,353	55,392	285	267	28	277	354	11,122	321
40,000 UNDER 45,000	88,314	76,196	14,508	87,858	107,050	3,741,190	127,842	522	492	27	515	658	22,065	704
45,000 UNDER 50,000	63,442	55,854	8,321	63,149	75,805	3,004,640	112,934	339	323	15	336	405	16,001	588
50,000 UNDER 75,000	122,583	108,346	11,782	122,045	142,022	7,231,688	329,260	464	436	19	463	506	27,227	1,293
75,000 UNDER 100,000	28,850	24,775	2,026	28,749	32,674	2,466,087	141,975	129	123	*	129	127	11,100	750
100,000 AND OVER	33,630	28,566	1,721	33,573	38,893	7,185,323	589,278	116	103	*	116	76	20,393	1,844
TOTALS	3,101,018	1,252,935	1,480,499	2,143,249	2,818,403	$62,260,495	$2,107,588	21,290	12,968	6,665	13,763	22,774	$362,032	$9,640

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1981 Income Year

ADJUSTED GROSS INCOME CLASS	MARIN							MARIPOSA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,156	443	304	64	906	-$28,755	$186	64	35	8	*	35	-$504	*
$1 UNDER $2,000	5,457	489	2,647	172	965	4,627	6	312	69	160	*	68	231	*
2,000 UNDER 4,000	6,035	391	2,041	233	957	18,163	7	372	91	115	11	96	1,145	*
4,000 UNDER 6,000	5,968	580	2,359	2,402	1,247	29,856	53	392	98	145	139	122	1,969	$ 2
6,000 UNDER 8,000	5,539	771	2,552	4,073	1,378	38,684	226	381	142	155	201	151	2,649	10
8,000 UNDER 10,000	5,241	937	2,546	3,734	1,556	47,123	419	352	151	116	175	164	3,164	20
10,000 UNDER 12,000	5,228	1,037	2,671	4,568	1,747	57,541	712	283	134	104	227	143	3,100	27
12,000 UNDER 14,000	5,035	1,096	2,669	4,637	1,720	65,389	1,017	260	138	96	234	162	3,380	38
14,000 UNDER 16,000	4,758	1,130	2,493	4,444	1,759	71,302	1,315	210	128	79	194	125	3,154	39
16,000 UNDER 18,000	4,361	1,224	2,232	4,108	1,831	74,087	1,539	204	130	69	192	145	3,460	52
18,000 UNDER 20,000	4,103	1,276	2,000	3,892	1,843	77,887	1,812	203	157	52	190	149	3,853	58
20,000 UNDER 22,000	3,673	1,222	1,741	3,525	1,756	77,057	1,973	158	123	42	149	131	3,312	56
22,000 UNDER 24,000	3,546	1,375	1,548	3,438	1,831	81,522	2,246	136	113	28	129	125	3,124	55
24,000 UNDER 26,000	3,346	1,398	1,334	3,219	1,929	83,559	2,414	123	104	27	120	114	3,070	64
26,000 UNDER 28,000	3,023	1,446	1,096	2,941	1,841	81,577	2,475	122	105	22	115	133	3,287	71
28,000 UNDER 30,000	2,736	1,470	857	2,661	1,891	79,365	2,417	97	89	20	95	122	2,803	62
30,000 UNDER 32,000	2,462	1,509	658	2,395	1,963	76,298	2,305	84	78	16	83	99	2,600	61
32,000 UNDER 34,000	2,297	1,524	555	2,222	1,967	75,760	2,321	70	67	10	70	96	2,308	60
34,000 UNDER 36,000	2,130	1,474	478	2,075	1,877	74,536	2,374	66	58	11	66	63	2,301	69
36,000 UNDER 38,000	2,036	1,513	422	1,979	1,839	75,352	2,461	47	45	4	47	49	1,739	48
38,000 UNDER 40,000	1,819	1,400	298	1,779	1,725	70,883	2,276	39	36	3	38	53	1,525	47
40,000 UNDER 45,000	4,052	3,239	618	3,960	4,082	171,727	5,963	54	53	8	53	64	2,294	77
45,000 UNDER 50,000	3,314	2,769	385	3,242	3,544	157,097	5,948	39	36	3	36	43	1,849	65
50,000 UNDER 75,000	8,083	7,009	618	7,957	9,017	484,995	21,624	63	59	4	62	60	3,675	156
75,000 UNDER 100,000	2,418	2,092	103	2,392	2,974	205,680	11,550	14	13	-	14	8	1,184	64
100,000 AND OVER	2,387	2,088	80	2,376	3,202	475,608	40,360	6	5	-	6	7	1,259	91
TOTALS	100,195	40,902	35,305	78,488	57,347	$2,726,920	$115,999	4,151	2,257	1,297	2,649	2,527	$61,931	$1,292

ADJUSTED GROSS INCOME CLASS	MENDOCINO							MERCED						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	418	258	74	10	364	-$10,251	$1	655	468	75	29	1,116	-$15,543	$38
$1 UNDER $2,000	2,771	503	1,891	42	1,121	1,626	*	4,937	1,030	3,166	71	2,345	2,753	*
2,000 UNDER 4,000	2,090	371	850	48	830	6,278	1	3,621	835	1,282	81	2,219	10,927	9
4,000 UNDER 6,000	2,192	552	997	619	1,147	10,933	11	3,710	1,070	1,516	1,033	2,938	18,581	26
6,000 UNDER 8,000	2,015	647	896	1,044	1,299	14,049	53	3,658	1,337	1,648	1,837	3,178	25,556	96
8,000 UNDER 10,000	1,770	719	802	834	1,283	15,935	93	3,383	1,474	1,523	1,541	3,347	30,392	168
10,000 UNDER 12,000	1,591	719	719	1,252	1,217	17,417	142	3,271	1,562	1,530	2,491	3,869	35,937	277
12,000 UNDER 14,000	1,447	742	655	1,284	1,154	18,783	192	2,841	1,609	1,296	2,558	3,603	36,818	351
14,000 UNDER 16,000	1,395	813	619	1,306	1,179	20,890	262	2,273	1,495	935	2,134	2,939	34,042	393
16,000 UNDER 18,000	1,256	820	498	1,193	1,148	21,345	310	2,103	1,438	790	1,990	2,748	35,782	490
18,000 UNDER 20,000	1,226	842	462	1,167	1,218	23,249	384	1,804	1,357	610	1,722	2,393	34,244	513
20,000 UNDER 22,000	1,187	824	389	1,063	1,187	23,186	412	1,664	1,273	494	1,609	2,166	34,987	600
22,000 UNDER 24,000	991	788	324	965	1,089	22,792	442	1,497	1,177	389	1,466	1,951	34,379	664
24,000 UNDER 26,000	948	770	239	922	1,028	23,687	496	1,401	1,163	295	1,367	1,889	35,000	713
26,000 UNDER 28,000	831	710	204	814	980	22,440	494	1,284	1,087	232	1,253	1,638	34,624	771
28,000 UNDER 30,000	650	564	121	640	711	18,835	452	1,034	917	158	1,010	1,382	29,945	693
30,000 UNDER 32,000	604	533	121	593	765	18,710	472	890	798	102	871	1,176	27,585	682
32,000 UNDER 34,000	493	453	78	484	539	14,258	431	729	673	93	715	1,019	24,056	617
34,000 UNDER 36,000	406	376	47	401	497	14,224	396	693	647	74	681	873	24,216	666
36,000 UNDER 38,000	339	317	35	334	411	12,538	353	564	538	47	556	734	20,824	596
38,000 UNDER 40,000	254	240	33	250	306	9,892	312	415	396	32	409	545	16,172	487
40,000 UNDER 45,000	548	508	47	540	574	23,195	797	865	815	50	850	1,093	36,571	1,227
45,000 UNDER 50,000	289	262	15	286	302	13,689	548	515	488	24	508	591	24,416	924
50,000 UNDER 75,000	525	466	35	520	533	31,108	1,510	914	836	47	907	1,068	53,653	2,652
75,000 UNDER 100,000	126	112	5	124	141	10,768	673	224	192	6	224	237	19,131	1,287
100,000 AND OVER	118	104	4	118	104	17,567	1,485	209	185	3	209	227	37,877	3,678
TOTALS	24,400	14,015	10,160	16,853	21,127	$419,135	$10,714	45,154	24,860	16,417	28,122	47,264	$702,767	$18,618

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1981 Income Year

ADJUSTED GROSS INCOME CLASS	MODOC							MONO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	127	99	8	4	146	-$5,967	$7	60	32	10	*	46	-$865	+
$1 UNDER $2,000	282	75	147	7	193	194	+	194	22	65	*	77	233	+
2,000 UNDER 4,000	258	68	68	*	133	761	+	312	34	148	13	52	962	+
4,000 UNDER 6,000	242	78	68	64	115	1,227	2	369	46	205	165	116	1,859	$3
6,000 UNDER 8,000	214	101	69	82	131	1,498	4	311	48	202	245	67	2,158	13
8,000 UNDER 10,000	242	128	74	98	233	2,178	11	316	63	211	239	76	2,834	27
10,000 UNDER 12,000	187	102	49	140	161	2,049	15	283	79	167	235	96	3,098	36
12,000 UNDER 14,000	158	98	41	143	112	2,051	19	246	89	142	212	125	3,192	42
14,000 UNDER 16,000	139	100	35	133	127	2,084	24	197	69	129	177	89	2,957	49
16,000 UNDER 18,000	146	113	39	140	145	2,484	34	165	81	92	151	84	2,811	50
18,000 UNDER 20,000	125	96	27	120	140	2,382	38	154	87	93	146	72	2,924	57
20,000 UNDER 22,000	113	95	23	109	131	2,377	40	125	71	65	121	72	2,621	59
22,000 UNDER 24,000	87	77	15	85	86	1,997	36	131	74	50	128	101	3,000	71
24,000 UNDER 26,000	102	92	25	101	111	2,544	53	123	88	47	120	97	3,074	63
26,000 UNDER 28,000	62	51	10	62	62	1,669	45	98	73	40	95	114	2,644	69
28,000 UNDER 30,000	74	64	8	71	90	2,142	54	87	70	25	85	79	2,517	59
30,000 UNDER 32,000	53	51	5	53	56	1,643	41	58	46	17	58	58	1,794	43
32,000 UNDER 34,000	42	40	5	42	47	1,386	39	59	49	17	58	58	1,950	49
34,000 UNDER 36,000	41	39	4	41	59	1,435	42	60	50	21	60	57	2,100	65
36,000 UNDER 38,000	40	39	-	40	44	1,488	45	48	41	7	47	64	1,774	50
38,000 UNDER 40,000	28	27	*	28	36	1,092	36	42	35	8	42	57	1,635	41
40,000 UNDER 45,000	48	44	4	48	52	2,024	83	83	70	14	82	100	3,498	104
45,000 UNDER 50,000	27	26	-	27	33	1,277	51	61	55	7	60	78	2,865	97
50,000 UNDER 75,000	51	43	*	51	37	2,949	160	85	69	13	83	82	5,044	204
75,000 UNDER 100,000	*	*	-	7	9	605	40	28	25	*	27	34	2,346	113
100,000 AND OVER	*	*	-	*	-	283	36	19	16	*	19	39	3,174	255
TOTALS	2,889	1,753	729	1,783	2,489	$35,836	$955	3,714	1,482	1,798	2,678	1,990	$42,199	$1,619

ADJUSTED GROSS INCOME CLASS	MONTEREY							NAPA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	859	437	191	19	891	-$12,221	$14	273	164	61	11	283	-$3,108	$24
$1 UNDER $2,000	7,379	1,375	3,830	176	2,988	5,049	8	2,771	426	1,722	49	544	1,745	1
2,000 UNDER 4,000	6,747	1,020	2,325	191	2,667	20,434	6	2,296	273	795	82	610	6,919	1
4,000 UNDER 6,000	7,597	1,433	3,261	2,522	4,174	38,188	50	2,486	398	1,068	918	766	12,428	16
6,000 UNDER 8,000	7,630	1,884	3,531	4,416	5,625	53,390	234	2,422	548	1,158	1,561	1,190	16,850	80
8,000 UNDER 10,000	7,259	2,326	3,626	5,989	6,265	65,295	431	2,126	559	1,038	1,297	1,062	19,111	139
10,000 UNDER 12,000	6,479	2,350	3,353	5,088	6,430	71,211	643	2,117	773	1,089	1,713	1,393	23,249	233
12,000 UNDER 14,000	5,834	2,460	3,059	5,242	6,270	75,782	875	2,097	786	1,088	1,891	1,552	27,244	346
14,000 UNDER 16,000	5,151	2,386	2,674	4,851	5,922	77,126	1,097	1,887	836	978	1,741	1,396	28,241	414
16,000 UNDER 18,000	4,698	2,520	2,354	4,482	5,547	79,786	1,281	1,883	912	915	1,774	1,566	31,994	548
18,000 UNDER 20,000	4,233	2,491	1,938	4,085	5,144	80,379	1,466	1,588	858	706	1,488	1,202	30,120	563
20,000 UNDER 22,000	3,904	2,460	1,691	3,801	4,762	81,947	1,648	1,513	914	621	1,437	1,270	31,705	639
22,000 UNDER 24,000	3,644	2,453	1,369	3,564	4,548	83,755	1,793	1,481	959	579	1,430	1,332	34,087	746
24,000 UNDER 26,000	3,394	2,406	1,122	3,336	4,040	84,835	1,947	1,401	924	494	1,339	1,258	35,048	833
26,000 UNDER 28,000	2,989	2,250	890	2,954	3,646	80,668	1,951	1,298	953	362	1,265	1,340	35,029	850
28,000 UNDER 30,000	2,692	2,136	678	2,654	3,264	78,041	1,980	1,188	950	303	1,160	1,345	34,433	841
30,000 UNDER 32,000	2,387	1,968	552	2,362	2,834	73,881	1,984	1,118	958	254	1,097	1,298	34,444	879
32,000 UNDER 34,000	2,022	1,700	410	1,999	2,426	66,663	1,850	1,034	892	203	1,015	1,142	34,103	916
34,000 UNDER 36,000	1,758	1,521	305	1,742	2,111	61,492	1,782	936	832	158	922	1,099	32,717	924
36,000 UNDER 38,000	1,612	1,409	239	1,603	1,964	59,614	1,836	832	740	131	825	1,086	30,737	913
38,000 UNDER 40,000	1,351	1,195	158	1,337	1,516	52,647	1,666	734	664	102	724	863	28,609	890
40,000 UNDER 45,000	2,563	2,288	265	2,544	2,816	108,572	3,799	1,315	1,238	139	1,299	1,657	55,650	1,826
45,000 UNDER 50,000	1,630	1,459	127	1,614	1,692	77,197	2,985	868	815	68	858	1,073	41,070	1,513
50,000 UNDER 75,000	3,271	2,900	186	3,247	3,375	192,929	9,099	1,499	1,370	99	1,481	1,805	87,864	4,001
75,000 UNDER 100,000	864	735	36	863	826	73,775	4,569	332	297	9	329	377	28,565	1,747
100,000 AND OVER	986	809	28	984	873	191,371	16,333	303	267	12	302	338	51,249	4,171
TOTALS	98,933	48,371	38,198	69,585	92,618	$1,921,646	$61,325	37,798	19,306	14,152	28,008	28,847	$790,303	$24,054

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1981 Income Year

ADJUSTED GROSS INCOME CLASS	NEVADA							ORANGE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	306	184	62	10	414	-$3,086	$69	6,452	3,365	1,395	275	7,522	-$131,244	$528
$1 UNDER $2,000	1,659	318	911	45	450	1,228	1	53,145	7,790	27,717	1,459	14,854	40,034	28
2,000 UNDER 4,000	1,444	292	534	51	403	4,358	1	54,256	5,519	17,075	2,894	16,616	164,346	41
4,000 UNDER 6,000	1,557	412	635	444	616	7,781	8	55,652	7,921	22,082	20,387	23,830	277,932	410
6,000 UNDER 8,000	1,512	560	592	754	669	10,532	37	51,773	10,102	24,292	33,376	31,241	361,707	1,762
8,000 UNDER 10,000	1,360	622	545	588	749	12,243	61	48,714	11,663	25,217	29,740	35,077	438,368	3,296
10,000 UNDER 12,000	1,288	674	481	958	742	14,176	99	48,190	12,841	24,375	38,982	34,752	529,820	5,543
12,000 UNDER 14,000	1,233	700	476	1,020	821	16,008	148	45,998	13,352	25,739	41,304	33,311	597,394	8,080
14,000 UNDER 16,000	1,130	703	362	972	785	16,951	190	41,782	13,463	23,223	38,364	30,912	625,686	10,127
16,000 UNDER 18,000	972	665	301	861	665	16,528	213	37,518	13,844	20,342	34,981	28,560	637,146	11,771
18,000 UNDER 20,000	922	666	260	831	699	17,505	251	33,780	14,382	17,328	31,859	27,271	641,164	13,000
20,000 UNDER 22,000	864	647	231	796	659	18,129	290	31,399	15,059	14,848	29,894	26,605	658,912	14,292
22,000 UNDER 24,000	779	610	182	731	700	17,903	314	29,439	15,713	12,915	28,456	25,868	677,133	15,592
24,000 UNDER 26,000	693	572	149	661	651	17,333	323	28,005	16,495	11,214	27,144	26,384	699,772	16,880
26,000 UNDER 28,000	630	539	112	594	602	17,015	337	25,874	16,986	8,928	25,225	26,306	698,238	16,966
28,000 UNDER 30,000	567	500	103	544	560	16,437	342	24,221	17,161	7,493	23,685	26,055	702,253	17,569
30,000 UNDER 32,000	475	408	68	452	493	14,735	340	22,579	17,215	5,948	22,167	25,921	699,713	17,758
32,000 UNDER 34,000	445	413	56	432	442	14,676	348	20,622	16,619	4,747	20,295	24,290	680,173	17,761
34,000 UNDER 36,000	373	342	43	364	399	13,028	342	19,345	16,134	3,899	19,037	23,641	676,895	18,265
36,000 UNDER 38,000	314	293	29	308	336	11,617	308	17,718	15,200	3,068	17,470	21,760	655,245	18,293
38,000 UNDER 40,000	281	253	19	277	290	10,959	319	16,308	14,314	2,449	16,111	20,263	635,662	18,460
40,000 UNDER 45,000	504	466	41	495	547	21,272	676	33,904	30,643	4,028	33,573	43,532	1,437,379	44,438
45,000 UNDER 50,000	314	286	14	313	343	14,873	544	25,435	23,513	2,203	25,228	33,475	1,204,630	40,999
50,000 UNDER 75,000	561	508	21	549	585	32,862	1,463	47,845	44,529	2,668	47,506	64,076	2,811,749	117,082
75,000 UNDER 100,000	121	111	*	119	126	10,414	588	9,683	8,754	357	9,645	13,035	822,836	44,591
100,000 AND OVER	88	81	*	88	88	15,811	1,367	8,757	7,783	251	8,741	11,746	1,744,155	140,994
TOTALS	20,392	11,825	6,233	13,257	13,834	$361,288	$8,979	838,386	390,360	315,793	626,998	696,903	$18,987,100	$614,446

ADJUSTED GROSS INCOME CLASS	PLACER							PLUMAS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	605	369	109	17	649	-$7,880	$5	90	53	10	*	57	-$595	*
$1 UNDER $2,000	4,716	869	2,955	88	1,258	2,893	1	595	104	359	*	230	408	*
2,000 UNDER 4,000	3,520	543	1,221	89	908	10,591	3	473	86	200	12	149	1,411	$2
4,000 UNDER 6,000	3,591	784	1,440	1,170	1,266	17,970	23	491	149	215	147	279	2,475	3
6,000 UNDER 8,000	3,489	1,051	1,462	2,019	1,397	24,386	105	484	192	190	243	262	3,387	12
8,000 UNDER 10,000	3,042	1,140	1,345	1,610	1,430	27,340	176	460	194	205	222	274	4,116	24
10,000 UNDER 12,000	2,881	1,287	1,218	2,228	1,547	31,640	275	393	194	155	311	256	4,323	35
12,000 UNDER 14,000	2,560	1,230	1,079	2,154	1,616	33,226	356	385	246	145	346	281	5,006	43
14,000 UNDER 16,000	2,313	1,274	898	2,014	1,583	34,668	441	327	216	113	301	256	4,888	56
16,000 UNDER 18,000	2,108	1,300	733	1,905	1,603	35,832	498	300	221	104	277	283	5,123	65
18,000 UNDER 20,000	2,021	1,335	630	1,864	1,672	38,373	589	289	207	106	280	256	5,493	91
20,000 UNDER 22,000	1,877	1,288	568	1,747	1,749	39,430	672	298	224	86	289	292	6,254	117
22,000 UNDER 24,000	1,902	1,407	467	1,811	1,921	43,741	810	251	215	65	247	263	5,772	107
24,000 UNDER 26,000	1,812	1,421	349	1,731	2,036	45,285	875	266	234	61	262	324	6,644	130
26,000 UNDER 28,000	1,681	1,361	285	1,617	1,892	45,338	948	206	178	44	204	249	5,565	121
28,000 UNDER 30,000	1,560	1,336	214	1,511	1,881	45,241	966	191	162	39	188	228	5,532	140
30,000 UNDER 32,000	1,424	1,258	194	1,380	1,705	44,168	1,002	204	189	41	204	256	6,320	153
32,000 UNDER 34,000	1,259	1,132	114	1,233	1,551	41,541	1,006	148	136	21	139	166	4,608	116
34,000 UNDER 36,000	1,154	1,065	94	1,124	1,438	40,394	1,024	122	115	22	120	180	4,264	119
36,000 UNDER 38,000	986	932	61	958	1,356	36,473	957	101	95	14	101	125	3,724	112
38,000 UNDER 40,000	895	846	65	868	1,143	34,894	967	86	85	15	85	91	3,353	108
40,000 UNDER 45,000	1,754	1,667	111	1,720	2,267	74,342	2,250	135	127	11	134	148	5,694	198
45,000 UNDER 50,000	1,167	1,108	48	1,142	1,578	55,201	1,839	82	76	*	82	101	3,869	153
50,000 UNDER 75,000	1,791	1,704	60	1,762	2,265	104,374	4,306	102	95	3	101	82	5,951	287
75,000 UNDER 100,000	334	312	7	330	464	28,334	1,561	19	16	*	19	16	1,592	101
100,000 AND OVER	230	213	7	228	327	36,250	2,759	15	14	-	15	9	2,461	219
TOTALS	50,672	28,232	15,754	34,320	38,502	$964,045	$24,414	6,585	3,823	2,227	4,339	5,113	$107,638	$2,512

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1981 Income Year

ADJUSTED GROSS INCOME CLASS	RIVERSIDE							SACRAMENTO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,289	1,320	428	64	2,222	-$37,053	$90	2,178	1,125	559	57	2,121	-$30,414	$63
$1 UNDER $2,000	23,502	5,632	15,386	428	7,169	13,253	8	36,732	5,768	26,190	592	14,153	18,461	8
2,000 UNDER 4,000	16,728	3,183	5,893	535	6,631	50,635	11	22,565	2,719	8,735	722	6,558	68,136	13
4,000 UNDER 6,000	18,456	4,504	7,624	5,476	10,221	92,433	101	23,107	3,718	10,118	8,052	8,308	115,459	147
6,000 UNDER 8,000	17,818	5,592	7,744	9,311	11,325	124,518	485	21,577	4,769	10,183	13,640	9,639	150,568	712
8,000 UNDER 10,000	16,773	6,609	7,738	8,072	12,224	150,881	854	19,904	5,566	10,057	11,699	10,001	178,782	1,289
10,000 UNDER 12,000	15,653	7,056	7,232	11,663	12,452	171,877	1,329	18,968	5,972	9,824	15,593	10,703	208,599	2,064
12,000 UNDER 14,000	14,352	6,970	6,408	12,257	12,502	186,245	1,877	19,553	6,522	10,161	17,601	12,111	254,187	3,251
14,000 UNDER 16,000	12,549	6,753	5,272	11,125	11,365	187,941	2,302	17,184	6,563	8,203	15,922	11,345	257,254	3,888
16,000 UNDER 18,000	11,434	6,747	4,576	10,522	11,281	194,087	2,738	14,685	6,504	6,284	13,874	10,479	249,295	4,280
18,000 UNDER 20,000	10,402	6,685	3,801	9,744	10,905	197,415	3,072	13,673	6,945	5,307	13,103	10,346	259,622	4,898
20,000 UNDER 22,000	9,766	6,681	3,293	9,316	10,465	205,076	3,516	12,671	7,289	4,346	12,259	10,655	266,165	5,418
22,000 UNDER 24,000	9,139	6,509	2,799	8,815	10,244	210,148	3,963	12,699	7,628	3,863	12,354	11,634	291,988	6,490
24,000 UNDER 26,000	8,949	6,713	2,456	8,705	10,405	223,596	4,505	11,875	7,768	3,130	11,597	11,514	296,696	6,973
26,000 UNDER 28,000	7,813	6,212	1,812	7,646	9,532	210,766	4,437	10,814	7,715	2,375	10,605	10,957	291,855	7,121
28,000 UNDER 30,000	7,247	6,089	1,483	7,086	9,000	210,008	4,607	9,927	7,700	1,832	9,749	10,770	287,869	7,236
30,000 UNDER 32,000	6,356	5,511	1,179	6,236	8,015	196,953	4,571	9,051	7,308	1,402	8,917	10,235	280,436	7,353
32,000 UNDER 34,000	5,639	4,946	940	5,552	7,158	185,991	4,558	8,082	6,859	1,106	7,969	9,326	266,491	7,226
34,000 UNDER 36,000	4,965	4,435	728	4,904	6,379	173,690	4,481	7,191	6,244	839	7,096	8,386	251,588	7,207
36,000 UNDER 38,000	4,349	3,965	557	4,308	5,256	160,846	4,404	6,350	5,698	638	6,258	7,448	234,819	6,996
38,000 UNDER 40,000	3,778	3,490	469	3,731	4,887	147,267	4,208	5,604	5,086	529	5,547	6,568	218,391	6,858
40,000 UNDER 45,000	6,835	6,363	716	6,766	8,643	289,298	9,006	10,773	9,972	802	10,648	12,543	456,047	15,438
45,000 UNDER 50,000	4,442	4,135	362	4,403	5,304	210,051	7,508	7,171	6,705	410	7,108	8,493	339,412	12,780
50,000 UNDER 75,000	6,907	6,336	463	6,862	7,547	482,924	17,854	10,364	9,675	447	10,282	12,383	602,008	27,649
75,000 UNDER 100,000	1,463	1,260	59	1,452	1,351	125,623	7,443	1,754	1,581	61	1,744	2,210	149,192	8,997
100,000 AND OVER	1,705	1,460	53	1,703	1,437	333,997	29,253	1,481	1,316	28	1,479	1,866	263,519	22,210
TOTALS	249,309	135,076	89,463	166,682	213,920	$4,618,466	$127,173	335,933	154,635	127,429	234,467	240,672	$6,226,425	$176,565

ADJUSTED GROSS INCOME CLASS	SAN BENITO							SAN BERNARDINO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	107	69	18	3	122	-$4,317	$24	2,276	1,383	459	41	2,726	-$26,081	$56
$1 UNDER $2,000	652	113	321	8	220	547	+	30,189	5,955	19,371	547	11,183	17,004	4
2,000 UNDER 4,000	817	130	268	17	540	2,514	+	21,095	3,562	6,830	636	8,332	63,636	6
4,000 UNDER 6,000	821	174	311	236	614	4,109	4	21,908	4,910	8,189	6,751	11,044	109,487	131
6,000 UNDER 8,000	729	233	293	389	709	5,086	19	20,921	6,116	8,898	11,473	12,332	146,077	590
8,000 UNDER 10,000	670	298	323	295	784	6,032	32	19,084	6,907	8,482	9,466	13,246	171,419	1,005
10,000 UNDER 12,000	643	332	297	484	823	7,070	51	17,947	7,213	8,052	13,780	13,329	197,232	1,639
12,000 UNDER 14,000	550	292	254	494	770	7,120	75	16,685	7,442	7,463	14,321	14,010	216,538	2,271
14,000 UNDER 16,000	487	300	220	453	676	7,276	89	15,005	7,498	6,333	13,420	13,408	224,800	2,839
16,000 UNDER 18,000	419	264	190	399	574	7,106	106	13,665	7,620	5,557	12,653	13,384	232,199	3,381
18,000 UNDER 20,000	398	269	164	376	496	7,411	125	12,971	7,892	4,791	12,292	13,676	246,540	3,972
20,000 UNDER 22,000	398	271	163	389	480	8,349	166	12,902	8,488	4,321	12,436	14,620	270,951	4,797
22,000 UNDER 24,000	302	223	89	298	420	6,949	138	12,403	8,699	3,717	12,089	14,763	285,326	5,445
24,000 UNDER 26,000	312	250	81	307	406	7,792	165	12,234	9,055	3,131	11,977	15,482	305,687	6,214
26,000 UNDER 28,000	292	238	93	291	419	7,883	181	11,385	9,079	2,543	11,194	15,152	307,242	6,492
28,000 UNDER 30,000	237	192	56	232	337	6,873	173	10,394	8,736	1,992	10,235	14,372	301,282	6,691
30,000 UNDER 32,000	220	189	47	218	284	6,820	176	9,459	8,219	1,559	9,337	13,220	292,934	6,803
32,000 UNDER 34,000	210	192	35	210	286	6,933	182	8,317	7,444	1,216	8,224	11,767	274,356	6,763
34,000 UNDER 36,000	155	139	33	153	226	5,427	157	7,324	6,718	949	7,266	10,136	256,065	6,586
36,000 UNDER 38,000	131	116	15	130	156	4,835	147	6,299	5,857	749	6,248	8,780	232,965	6,379
38,000 UNDER 40,000	115	106	13	115	134	4,481	137	5,445	5,103	559	5,405	7,550	212,236	6,116
40,000 UNDER 45,000	284	182	17	201	273	8,648	288	10,092	9,571	925	10,003	14,049	427,032	13,352
45,000 UNDER 50,000	134	127	*	134	199	6,311	239	6,401	6,133	439	6,358	8,738	302,736	10,548
50,000 UNDER 75,000	212	196	15	210	255	12,504	585	8,828	8,380	513	8,777	11,700	510,778	22,215
75,000 UNDER 100,000	62	54	*	61	74	5,255	330	1,419	1,299	61	1,417	1,804	120,604	7,030
100,000 AND OVER	45	39	*	45	39	8,274	769	1,321	1,212	43	1,316	1,793	209,294	16,506
TOTALS	9,314	4,988	3,329	6,148	10,316	$157,288	$4,358	315,969	170,411	107,142	217,660	290,596	$5,908,259	$147,831

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1981 Income Year

ADJUSTED GROSS INCOME CLASS	SAN DIEGO							SAN FRANCISCO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	6,243	3,171	1,550	226	6,724	-$89,452	$201	2,724	814	1,033	104	2,313	-$49,257	$171
$1 UNDER $2,000	70,428	13,180	44,687	1,745	22,856	41,361	41	40,567	4,343	32,568	687	11,065	16,748	18
2,000 UNDER 4,000	51,252	7,011	19,903	2,192	16,440	154,983	32	22,057	1,771	11,076	1,043	4,996	66,825	19
4,000 UNDER 6,000	54,286	9,654	24,139	19,453	22,548	271,574	391	24,232	2,393	13,256	9,953	6,234	121,344	285
6,000 UNDER 8,000	52,554	12,459	26,117	32,428	28,046	367,317	1,708	23,927	3,129	13,835	17,935	7,148	167,294	975
8,000 UNDER 10,000	49,683	14,664	26,215	28,675	29,329	445,753	3,141	23,363	3,841	14,356	16,888	8,595	210,276	1,920
10,000 UNDER 12,000	46,281	15,438	25,242	37,457	29,815	507,262	4,944	23,594	4,139	14,961	21,538	9,456	259,631	3,361
12,000 UNDER 14,000	41,412	15,567	22,362	36,848	28,224	537,343	6,669	23,662	4,444	15,648	22,786	9,497	307,385	5,191
14,000 UNDER 16,000	36,109	15,126	19,214	32,964	25,914	541,005	8,069	22,192	4,516	14,732	21,585	9,526	332,730	6,883
16,000 UNDER 18,000	32,908	15,442	16,454	30,610	25,410	558,820	9,492	19,506	4,581	12,741	19,135	8,924	331,068	7,859
18,000 UNDER 20,000	30,052	15,738	13,995	28,454	24,994	570,501	10,716	16,888	4,474	10,746	16,655	7,904	320,439	8,605
20,000 UNDER 22,000	27,748	15,836	11,850	26,569	24,379	582,409	11,857	14,653	4,363	8,891	14,494	7,495	307,396	9,096
22,000 UNDER 24,000	26,154	16,285	9,885	25,266	24,356	601,164	12,910	13,278	4,285	7,750	13,153	7,271	305,076	9,815
24,000 UNDER 26,000	24,024	16,263	8,000	23,375	24,081	600,138	13,481	11,773	4,329	6,570	11,668	7,160	294,097	10,031
26,000 UNDER 28,000	21,958	15,956	6,487	21,464	22,827	592,520	13,865	10,056	4,264	5,264	9,993	6,744	271,224	9,615
28,000 UNDER 30,000	19,627	15,287	4,917	19,228	21,443	568,888	13,695	8,382	3,980	4,102	8,339	5,875	242,848	8,881
30,000 UNDER 32,000	17,759	14,413	3,968	17,474	19,524	550,261	13,908	7,083	3,731	3,222	7,047	5,385	219,327	8,245
32,000 UNDER 34,000	15,817	13,353	2,970	15,572	18,083	521,685	13,658	5,999	3,443	2,539	5,967	4,609	197,818	7,559
34,000 UNDER 36,000	14,153	12,234	2,396	13,952	16,339	494,958	13,577	5,161	3,144	2,017	5,137	4,251	180,683	7,045
36,000 UNDER 38,000	12,394	10,999	1,766	12,252	14,566	458,367	13,055	4,490	2,902	1,595	4,473	3,633	166,063	6,594
38,000 UNDER 40,000	11,044	9,885	1,385	10,899	12,916	430,316	12,777	3,923	2,693	1,304	3,897	3,424	152,956	6,127
40,000 UNDER 45,000	21,260	19,295	2,200	21,020	25,040	899,654	28,919	7,615	5,380	2,323	7,598	6,560	322,483	13,692
45,000 UNDER 50,000	14,316	13,115	1,151	14,174	16,450	677,770	24,295	5,276	3,868	1,377	5,254	4,486	249,825	11,408
50,000 UNDER 75,000	24,640	22,449	1,569	24,436	28,347	1,447,432	63,364	10,418	7,757	2,173	10,390	8,003	618,509	32,927
75,000 UNDER 100,000	5,268	4,680	231	5,238	6,334	449,270	25,586	2,862	2,097	467	2,855	2,286	245,140	15,628
100,000 AND OVER	5,254	4,578	176	5,236	6,205	974,333	81,004	3,668	2,735	442	3,658	3,090	819,020	72,684
TOTALS	732,464	342,078	298,829	507,207	541,192	$13,755,632	$401,355	357,349	97,436	204,988	262,224	165,930	$6,676,748	$264,554

ADJUSTED GROSS INCOME CLASS	SAN JOAQUIN							SAN LUIS OBISPO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,143	698	244	34	1,437	-$22,411	$30	698	389	153	23	869	-$11,187	$60
$1 UNDER $2,000	18,298	3,260	14,007	208	7,601	7,741	1	6,373	1,009	4,490	125	1,381	4,086	9
2,000 UNDER 4,000	10,151	1,631	3,932	240	4,203	30,654	11	4,950	602	2,393	144	1,156	14,915	3
4,000 UNDER 6,000	10,253	2,251	4,348	3,162	5,713	51,110	62	5,124	1,012	2,545	1,756	1,630	25,561	32
6,000 UNDER 8,000	9,289	2,734	4,160	5,109	6,053	64,862	263	4,558	1,234	2,406	2,850	1,694	31,814	168
8,000 UNDER 10,000	8,255	2,938	3,888	4,247	5,739	74,119	462	4,209	1,438	2,200	2,361	1,817	37,784	274
10,000 UNDER 12,000	7,837	3,223	3,632	6,268	6,133	86,185	742	3,891	1,695	2,044	3,113	2,020	42,740	370
12,000 UNDER 14,000	7,163	3,178	3,378	6,483	6,205	92,976	1,043	3,469	1,667	1,757	3,062	2,024	45,002	500
14,000 UNDER 16,000	6,345	3,235	2,868	5,945	5,787	95,126	1,307	3,159	1,691	1,544	2,885	2,077	47,355	635
16,000 UNDER 18,000	5,779	3,236	2,521	5,554	5,439	98,181	1,561	2,760	1,671	1,270	2,575	1,960	46,886	710
18,000 UNDER 20,000	5,627	3,412	2,253	5,464	5,631	106,838	1,906	2,589	1,622	1,112	2,459	1,991	49,167	839
20,000 UNDER 22,000	5,333	3,594	1,870	5,203	5,666	111,914	2,148	2,477	1,685	955	2,399	2,079	52,081	981
22,000 UNDER 24,000	5,039	3,536	1,598	4,950	5,790	115,799	2,429	2,211	1,580	782	2,144	2,107	50,787	1,018
24,000 UNDER 26,000	4,725	3,604	1,284	4,635	5,691	117,950	2,591	2,050	1,561	662	2,003	1,958	51,250	1,089
26,000 UNDER 28,000	4,329	3,436	1,051	4,264	5,372	116,805	2,722	1,872	1,498	501	1,839	1,825	50,521	1,137
28,000 UNDER 30,000	3,856	3,244	800	3,802	4,829	111,752	2,725	1,597	1,338	418	1,574	1,457	46,267	1,089
30,000 UNDER 32,000	3,530	3,071	626	3,488	4,457	109,325	2,799	1,520	1,304	337	1,495	1,729	47,078	1,164
32,000 UNDER 34,000	3,021	2,735	442	2,979	3,910	99,625	2,625	1,305	1,141	265	1,289	1,450	43,056	1,131
34,000 UNDER 36,000	2,613	2,417	346	2,587	3,344	91,376	2,558	1,141	1,019	196	1,126	1,280	39,924	1,116
36,000 UNDER 38,000	2,213	2,055	239	2,182	2,879	81,826	2,414	1,011	927	154	1,000	1,160	37,368	1,076
38,000 UNDER 40,000	1,984	1,788	172	1,885	2,469	74,255	2,287	820	752	114	809	967	31,949	962
40,000 UNDER 45,000	3,483	3,288	261	3,440	4,402	147,355	4,990	1,528	1,392	188	1,521	1,663	64,610	2,134
45,000 UNDER 50,000	2,289	2,081	142	2,189	2,682	104,423	3,994	1,005	931	92	999	1,084	47,524	1,789
50,000 UNDER 75,000	3,351	3,088	147	3,327	3,843	195,684	9,378	1,666	1,521	116	1,654	1,654	98,293	4,616
75,000 UNDER 100,000	669	581	21	668	788	57,281	3,690	388	337	20	386	400	32,966	2,067
100,000 AND OVER	658	588	14	654	721	109,138	9,546	318	267	17	309	312	48,118	4,059
TOTALS	137,073	68,902	54,236	88,967	116,684	$2,329,889	$64,284	62,681	31,283	26,723	41,980	39,944	$1,075,827	$29,028

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1981 Income Year

ADJUSTED GROSS INCOME CLASS	SAN MATEO							SANTA BARBARA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,648	799	342	84	1,752	-$41,690	$103	1,189	599	283	56	1,274	-$28,551	$93
$1 UNDER $2,000	13,772	1,188	6,462	431	2,280	11,246	20	10,368	1,233	6,514	288	2,042	7,419	5
2,000 UNDER 4,000	14,133	1,042	3,819	561	2,543	42,641	13	9,319	968	3,941	362	2,336	28,178	7
4,000 UNDER 6,000	14,865	1,482	5,079	6,139	3,512	74,280	121	9,303	1,364	4,366	3,514	3,245	46,463	72
6,000 UNDER 8,000	13,883	1,995	5,549	10,160	4,470	97,090	568	8,855	1,795	4,490	5,861	4,215	62,014	309
8,000 UNDER 10,000	13,585	2,485	5,978	9,508	5,527	122,267	1,077	8,430	2,096	4,761	5,317	4,901	75,757	582
10,000 UNDER 12,000	14,409	3,079	6,945	12,523	6,313	158,519	1,922	8,094	2,593	4,658	6,787	5,031	89,027	944
12,000 UNDER 14,000	14,546	3,264	7,448	13,561	6,764	189,010	2,952	7,337	2,483	4,245	6,730	4,898	95,227	1,279
14,000 UNDER 16,000	13,764	3,383	7,400	13,047	6,891	206,312	3,885	6,376	2,583	3,633	5,957	4,475	95,528	1,494
16,000 UNDER 18,000	12,906	3,700	6,895	12,391	6,805	219,215	4,674	5,485	2,448	2,938	5,197	4,333	93,198	1,671
18,000 UNDER 20,000	11,735	3,903	5,941	11,301	6,688	222,816	5,292	5,022	2,564	2,541	4,780	4,243	95,404	1,873
20,000 UNDER 22,000	10,764	4,219	5,214	10,425	6,817	225,933	5,724	4,562	2,611	2,129	4,408	4,136	95,778	2,038
22,000 UNDER 24,000	10,272	4,497	4,697	10,037	7,142	236,180	6,452	4,431	2,627	1,901	4,319	4,096	101,892	2,384
24,000 UNDER 26,000	9,724	4,809	4,091	9,534	7,522	242,939	6,880	4,095	2,726	1,551	4,001	3,976	102,304	2,454
26,000 UNDER 28,000	9,150	5,181	3,404	8,966	7,876	246,862	7,084	3,691	2,639	1,142	3,621	3,836	99,586	2,448
28,000 UNDER 30,000	8,558	5,349	2,834	8,236	7,610	242,275	7,015	3,410	2,617	1,009	3,360	3,702	98,841	2,531
30,000 UNDER 32,000	7,770	5,551	2,275	7,665	7,710	240,820	7,033	2,984	2,396	783	2,945	3,303	92,433	2,469
32,000 UNDER 34,000	7,056	5,350	1,935	6,964	7,207	232,727	7,009	2,711	2,283	612	2,679	3,000	89,444	2,492
34,000 UNDER 36,000	6,437	5,146	1,564	6,366	6,863	225,294	6,937	2,492	2,117	504	2,462	2,670	87,173	2,522
36,000 UNDER 38,000	5,877	4,920	1,200	5,820	6,402	217,303	6,781	2,203	1,894	416	2,181	2,444	81,452	2,502
38,000 UNDER 40,000	5,440	4,683	1,041	5,378	6,126	212,062	6,817	1,998	1,766	318	1,983	2,208	77,980	2,419
40,000 UNDER 45,000	11,487	10,108	1,754	11,356	12,887	486,825	16,639	3,915	3,479	504	3,878	4,291	165,691	5,673
45,000 UNDER 50,000	8,526	7,720	970	8,460	9,624	403,722	15,080	2,718	2,453	270	2,686	3,059	128,658	4,889
50,000 UNDER 75,000	16,452	14,975	1,237	16,341	18,031	970,197	44,071	4,987	4,441	360	4,937	5,543	294,744	13,474
75,000 UNDER 100,000	3,849	3,444	187	3,833	4,444	328,591	18,917	1,378	1,189	65	1,370	1,541	117,524	6,760
100,000 AND OVER	4,200	3,745	126	4,194	4,856	812,034	68,136	1,744	1,473	58	1,743	1,837	343,996	29,194
TOTALS	264,698	116,017	94,387	213,281	174,682	$6,625,470	$251,202	127,097	57,237	54,194	91,414	90,637	$2,637,888	$92,578

ADJUSTED GROSS INCOME CLASS	SANTA CLARA							SANTA CRUZ						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	3,327	1,746	713	168	4,050	-$59,623	$159	762	340	222	29	744	-$9,039	$7
$1 UNDER $2,000	38,906	4,727	21,292	1,078	11,800	28,209	24	7,235	822	5,203	143	1,311	4,655	3
2,000 UNDER 4,000	35,993	2,940	10,721	1,528	9,582	108,357	40	6,126	654	3,069	212	1,662	18,552	2
4,000 UNDER 6,000	34,856	4,123	12,879	13,665	12,014	173,860	282	6,266	980	3,427	2,149	2,448	31,328	39
6,000 UNDER 8,000	31,476	5,022	13,665	22,273	13,649	219,804	1,202	5,666	1,281	3,148	3,500	3,001	39,520	182
8,000 UNDER 10,000	30,098	5,884	14,726	20,367	15,299	270,782	2,299	5,366	1,524	3,023	3,132	3,397	48,174	340
10,000 UNDER 12,000	30,427	6,527	16,219	26,272	16,777	334,700	3,958	5,098	1,673	2,873	4,165	3,567	56,012	558
12,000 UNDER 14,000	30,938	7,255	17,471	28,702	18,477	402,097	6,063	4,663	1,825	2,617	4,218	3,504	60,544	751
14,000 UNDER 16,000	29,553	7,617	16,837	27,949	19,269	462,696	7,933	3,903	1,699	2,118	3,604	3,298	58,478	859
16,000 UNDER 18,000	27,298	8,247	15,358	26,083	18,757	463,540	9,457	3,648	1,655	1,795	3,282	2,984	58,921	1,006
18,000 UNDER 20,000	25,095	8,655	13,634	24,213	18,747	476,318	10,827	3,291	1,751	1,514	3,147	2,762	62,483	1,173
20,000 UNDER 22,000	23,087	9,337	11,728	22,356	18,781	482,819	11,707	3,058	1,719	1,363	2,913	2,807	64,159	1,335
22,000 UNDER 24,000	22,083	10,096	10,704	21,565	18,671	507,685	13,243	2,806	1,648	1,157	2,722	2,646	64,498	1,478
24,000 UNDER 26,000	21,114	10,948	9,239	20,679	19,264	527,635	14,328	2,571	1,696	918	2,491	2,578	64,225	1,508
26,000 UNDER 28,000	19,488	11,243	7,592	19,077	19,385	523,651	14,564	2,230	1,586	706	2,166	2,330	60,163	1,444
28,000 UNDER 30,000	17,831	11,492	6,221	17,585	18,592	516,944	14,616	2,066	1,558	534	2,011	2,194	59,910	1,480
30,000 UNDER 32,000	16,492	11,819	5,048	16,243	18,792	511,034	14,486	1,783	1,419	458	1,741	1,942	55,242	1,437
32,000 UNDER 34,000	14,956	11,383	3,929	14,768	17,577	493,367	14,137	1,578	1,290	325	1,526	1,654	52,040	1,405
34,000 UNDER 36,000	14,069	11,278	3,229	13,897	16,793	492,329	14,432	1,462	1,248	259	1,427	1,655	51,168	1,420
36,000 UNDER 38,000	12,867	10,787	2,627	12,712	15,670	475,779	14,445	1,241	1,084	208	1,213	1,308	45,927	1,314
38,000 UNDER 40,000	12,079	10,428	2,193	11,938	15,139	470,768	14,601	1,092	961	145	1,067	1,247	42,583	1,251
40,000 UNDER 45,000	25,355	22,625	3,673	25,090	32,752	1,074,662	35,383	2,174	1,937	248	2,122	2,522	92,059	2,951
45,000 UNDER 50,000	19,245	17,675	2,006	19,046	25,411	911,866	32,850	1,494	1,345	129	1,462	1,641	70,715	2,504
50,000 UNDER 75,000	35,534	33,033	2,313	35,262	47,936	2,083,171	91,461	2,742	2,485	148	2,700	3,185	161,488	6,960
75,000 UNDER 100,000	6,532	6,031	240	6,495	9,311	555,329	31,581	612	539	34	603	686	52,059	3,021
100,000 AND OVER	4,919	4,412	139	4,904	6,950	936,156	88,656	472	405	18	468	493	86,231	7,301
TOTALS	583,450	255,270	224,388	453,915	459,365	$13,423,935	$454,654	79,225	35,124	35,651	54,213	57,558	$1,452,095	$41,729

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1981 Income Year

ADJUSTED GROSS INCOME CLASS	SHASTA							SIERRA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	522	353	83	14	473	-$5,447	$13	20	13	4	*	12	-$129	*
$1 UNDER $2,000	4,971	1,132	3,496	58	1,866	2,628	1	116	30	63	*	16	73	*
2,000 UNDER 4,000	3,176	712	1,162	98	1,162	9,532	1	94	26	25	3	24	283	*
4,000 UNDER 6,000	3,392	1,019	1,387	999	1,586	16,951	18	90	33	36	23	22	454	*
6,000 UNDER 8,000	3,092	1,233	1,262	1,488	1,624	21,589	75	68	30	23	36	38	462	52
8,000 UNDER 10,000	2,890	1,349	1,226	1,304	1,680	25,989	154	83	39	35	39	57	749	4
10,000 UNDER 12,000	2,668	1,340	1,129	2,065	1,715	29,322	219	80	34	21	66	43	888	8
12,000 UNDER 14,000	2,440	1,434	1,008	2,146	1,940	31,636	296	76	44	32	72	54	983	10
14,000 UNDER 16,000	2,183	1,446	809	1,985	1,800	32,710	364	68	42	25	64	41	1,023	15
16,000 UNDER 18,000	1,858	1,326	606	1,735	1,771	31,562	401	53	33	31	52	42	904	15
18,000 UNDER 20,000	1,795	1,358	582	1,712	1,762	34,103	518	49	35	19	45	41	928	15
20,000 UNDER 22,000	1,725	1,290	435	1,657	1,747	36,194	619	51	41	19	50	55	1,072	20
22,000 UNDER 24,000	1,683	1,362	384	1,642	2,005	38,690	697	58	47	17	56	65	1,332	25
24,000 UNDER 26,000	1,468	1,219	295	1,437	1,725	36,659	730	42	39	11	42	37	1,049	23
26,000 UNDER 28,000	1,257	1,102	203	1,240	1,507	33,924	719	36	34	10	35	53	967	22
28,000 UNDER 30,000	1,204	1,050	176	1,185	1,534	34,900	794	24	21	7	24	34	694	18
30,000 UNDER 32,000	985	901	130	970	1,242	30,479	747	28	26	6	28	33	866	24
32,000 UNDER 34,000	857	793	92	848	1,104	28,287	721	21	20	5	21	30	691	18
34,000 UNDER 36,000	765	716	74	752	985	26,764	729	28	26	5	25	31	980	23
36,000 UNDER 38,000	631	599	68	625	800	23,336	671	14	14	3	14	9	515	15
38,000 UNDER 40,000	483	464	30	476	533	18,830	567	6	5	*	6	*	234	10
40,000 UNDER 45,000	952	900	53	943	1,172	40,246	1,351	13	12	4	13	20	542	20
45,000 UNDER 50,000	570	548	33	564	706	26,943	999	13	12	*	13	14	616	27
50,000 UNDER 75,000	839	774	34	833	977	49,314	2,325	10	10	*	10	11	601	33
75,000 UNDER 100,000	201	183	5	200	267	17,044	1,034	*	*	*	*	*	172	11
100,000 AND OVER	188	171	4	187	280	31,622	2,633	*	*	*	3	*	566	43
TOTALS	42,795	24,774	14,766	27,163	33,963	$703,807	$17,396	1,146	671	406	744	791	$17,535	$401

ADJUSTED GROSS INCOME CLASS	SISKIYOU							SOLANO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	318	224	32	11	327	-$6,110	$14	571	323	121	22	784	-$7,726	$23
$1 UNDER $2,000	1,459	360	944	29	627	873	1	7,249	1,112	4,397	140	2,778	4,486	1
2,000 UNDER 4,000	1,209	296	406	30	486	3,670	2	5,170	777	1,668	182	1,906	15,607	2
4,000 UNDER 6,000	1,177	406	406	323	644	5,891	6	5,243	947	1,968	1,718	2,252	26,190	31
6,000 UNDER 8,000	1,163	471	416	549	687	8,130	30	5,397	1,411	2,215	3,131	2,859	37,646	163
8,000 UNDER 10,000	1,109	554	389	463	855	9,942	47	5,111	1,653	2,313	2,692	3,402	45,946	298
10,000 UNDER 12,000	929	540	312	725	700	10,201	66	4,697	1,692	2,191	3,663	3,316	51,568	459
12,000 UNDER 14,000	865	538	291	771	653	11,232	108	4,484	1,782	2,084	3,875	3,503	58,258	667
14,000 UNDER 16,000	790	545	239	732	658	11,840	132	4,034	1,837	1,754	3,648	3,228	60,472	832
16,000 UNDER 18,000	754	538	201	697	630	12,838	175	3,736	1,825	1,560	3,435	3,075	63,548	1,007
18,000 UNDER 20,000	707	542	196	677	692	13,426	207	3,463	1,871	1,403	3,289	3,090	65,694	1,188
20,000 UNDER 22,000	656	506	146	634	688	13,783	249	3,444	2,071	1,302	3,281	3,290	72,337	1,406
22,000 UNDER 24,000	598	470	139	571	646	13,727	265	3,368	2,188	1,156	3,246	3,619	77,442	1,596
24,000 UNDER 26,000	570	487	104	554	658	14,236	293	3,508	2,405	1,050	3,391	3,929	87,480	1,944
26,000 UNDER 28,000	456	405	73	449	564	12,314	271	3,421	2,542	869	3,339	4,215	92,288	2,117
28,000 UNDER 30,000	402	360	60	396	494	11,627	280	3,313	2,683	747	3,258	4,198	96,844	2,318
30,000 UNDER 32,000	298	271	44	291	348	9,237	230	3,173	2,658	635	3,126	4,174	98,300	2,432
32,000 UNDER 34,000	276	259	33	272	307	9,092	241	2,778	2,423	442	2,735	3,838	91,617	2,349
34,000 UNDER 36,000	248	220	25	245	307	8,687	250	2,436	2,176	372	2,398	3,276	85,160	2,303
36,000 UNDER 38,000	202	178	16	200	222	7,469	237	2,238	2,048	305	2,215	3,231	82,763	2,331
38,000 UNDER 40,000	172	165	17	170	219	6,727	209	1,945	1,829	219	1,919	2,697	75,793	2,193
40,000 UNDER 45,000	276	264	18	272	337	11,674	397	3,887	3,596	310	3,782	5,484	161,094	5,107
45,000 UNDER 50,000	142	132	7	141	159	6,740	279	2,359	2,256	162	2,331	3,391	111,395	3,962
50,000 UNDER 75,000	261	240	13	260	292	15,443	785	3,033	2,887	141	3,019	4,025	174,739	7,825
75,000 UNDER 100,000	71	63	*	71	66	6,061	404	316	292	13	314	340	26,949	1,617
100,000 AND OVER	78	59	*	78	50	12,053	1,067	273	239	6	272	257	41,906	6,182
TOTALS	15,178	9,093	4,530	9,60.	12,316	$240,803	$6,245	88,559	47,463	29,313	64,413	80,137	$1,816,988	$50,353

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1981 Income Year

ADJUSTED GROSS INCOME CLASS	SONOMA							STANISLAUS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,093	568	259	50	1,150	-$19,077	$41	1,139	766	189	50	1,278	-$25,121	$31
$1 UNDER $2,000	10,560	1,613	7,085	209	2,683	6,265	10	10,889	2,218	7,389	178	4,423	6,338	8
2,000 UNDER 4,000	8,348	989	3,449	228	2,166	25,171	5	7,969	1,398	2,852	189	3,574	24,087	17
4,000 UNDER 6,000	8,533	1,402	3,920	2,958	2,806	42,709	70	8,278	2,124	3,279	2,426	4,982	41,236	46
6,000 UNDER 8,000	8,235	1,914	3,940	5,174	3,279	57,544	270	7,312	2,316	3,138	4,809	4,821	51,089	208
8,000 UNDER 10,000	7,883	2,177	3,977	4,711	3,939	70,930	517	6,774	2,627	3,072	3,317	5,179	60,869	361
10,000 UNDER 12,000	7,734	2,651	3,973	6,396	3,969	84,967	843	6,528	2,805	3,036	5,144	5,738	71,715	602
12,000 UNDER 14,000	7,155	2,651	3,667	6,504	3,918	92,948	1,192	5,942	2,893	2,758	5,357	5,533	77,033	836
14,000 UNDER 16,000	6,433	2,666	3,164	5,942	4,035	96,342	1,455	5,059	2,785	2,243	4,716	4,819	75,843	992
16,000 UNDER 18,000	5,740	2,686	2,749	5,409	3,873	97,488	1,693	4,639	2,792	1,889	4,413	4,895	78,768	1,211
18,000 UNDER 20,000	5,293	2,853	2,322	5,009	3,934	100,476	1,885	4,341	2,826	1,604	4,229	4,697	82,422	1,414
20,000 UNDER 22,000	4,911	2,961	2,003	4,726	4,006	103,141	2,094	4,185	2,912	1,363	4,091	4,541	87,774	1,627
22,000 UNDER 24,000	4,714	3,008	1,717	4,562	4,051	108,341	2,379	3,884	2,949	1,080	3,809	4,509	89,303	1,746
24,000 UNDER 26,000	4,459	3,092	1,424	4,330	4,364	111,326	2,513	3,604	2,884	851	3,542	4,507	90,080	1,871
26,000 UNDER 28,000	4,197	3,151	1,184	4,101	4,365	113,261	2,654	3,277	2,767	639	3,232	4,147	88,378	1,923
28,000 UNDER 30,000	3,734	2,984	969	3,649	4,012	108,204	2,646	2,801	2,438	454	2,751	3,635	81,199	1,878
30,000 UNDER 32,000	3,454	2,866	781	3,396	3,993	107,006	2,769	2,287	2,014	302	2,255	2,883	70,887	1,759
32,000 UNDER 34,000	3,089	2,647	616	3,038	3,585	101,909	2,756	2,033	1,871	259	2,011	2,648	66,997	1,724
34,000 UNDER 36,000	2,595	2,301	454	2,562	3,140	90,791	2,533	1,780	1,653	184	1,756	2,221	62,281	1,717
36,000 UNDER 38,000	2,376	2,133	354	2,341	2,828	87,882	2,571	1,492	1,388	151	1,470	1,871	55,200	1,616
38,000 UNDER 40,000	2,035	1,851	265	2,015	2,407	79,331	2,411	1,267	1,194	100	1,242	1,584	49,405	1,490
40,000 UNDER 45,000	3,954	3,640	450	3,907	4,749	167,399	5,543	2,224	2,086	149	2,190	2,673	94,134	3,188
45,000 UNDER 50,000	2,620	2,407	206	2,587	3,074	124,072	4,582	1,372	1,289	76	1,367	1,629	64,928	2,475
50,000 UNDER 75,000	4,234	3,865	225	4,191	5,005	247,746	11,303	2,269	2,081	79	2,250	2,608	133,561	6,585
75,000 UNDER 100,000	913	817	31	909	1,087	77,418	4,692	567	504	23	564	656	48,652	3,147
100,000 AND OVER	684	599	13	684	776	113,379	9,697	606	559	11	605	719	118,390	10,384
TOTALS	124,976	60,492	49,197	89,588	87,194	$2,396,969	$69,124	102,518	54,139	37,170	67,163	90,754	$1,745,380	$48,774

ADJUSTED GROSS INCOME CLASS	SUTTER							TEHAMA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	262	169	35	12	428	-$5,389	$26	241	177	32	5	204	-$8,959	$7
$1 UNDER $2,000	1,891	364	1,256	28	641	1,120	3	1,486	372	998	21	463	808	*
2,000 UNDER 4,000	1,546	334	631	32	708	4,678	3	1,006	231	331	21	359	3,048	*
4,000 UNDER 6,000	1,646	519	697	439	1,028	8,207	10	1,022	326	382	264	499	5,159	9
6,000 UNDER 8,000	1,519	572	718	768	1,185	10,620	40	990	431	396	453	560	6,908	23
8,000 UNDER 10,000	1,384	595	662	651	1,148	12,417	72	927	456	325	397	578	8,338	42
10,000 UNDER 12,000	1,272	653	624	947	1,273	13,966	103	845	470	315	649	638	9,275	64
12,000 UNDER 14,000	1,123	614	537	985	1,110	14,557	147	781	524	287	697	622	10,120	88
14,000 UNDER 16,000	1,005	577	430	923	976	15,077	192	663	470	217	617	603	9,941	106
16,000 UNDER 18,000	889	560	322	855	855	15,101	223	637	454	203	609	593	10,824	150
18,000 UNDER 20,000	817	545	290	780	810	15,506	257	599	448	165	573	577	11,400	180
20,000 UNDER 22,000	709	515	230	689	762	14,886	263	576	430	143	566	599	12,088	217
22,000 UNDER 24,000	696	518	191	682	743	15,994	323	481	393	96	465	575	11,059	206
24,000 UNDER 26,000	633	512	133	622	708	15,806	327	496	427	99	483	601	12,368	247
26,000 UNDER 28,000	562	454	117	549	649	15,169	348	393	339	67	387	446	10,584	235
28,000 UNDER 30,000	508	442	88	505	656	14,726	350	323	285	40	321	350	9,374	234
30,000 UNDER 32,000	468	433	48	459	586	14,513	343	272	251	38	265	312	8,414	213
32,000 UNDER 34,000	376	337	49	366	449	12,406	319	246	225	25	244	296	8,116	225
34,000 UNDER 36,000	351	328	33	342	414	12,279	339	181	173	16	178	212	6,321	180
36,000 UNDER 38,000	309	283	35	306	407	11,418	338	154	148	11	151	194	5,680	170
38,000 UNDER 40,000	281	258	18	281	363	10,945	349	125	121	13	121	158	4,862	154
40,000 UNDER 45,000	478	449	23	474	599	20,196	694	215	206	10	213	254	9,111	318
45,000 UNDER 50,000	313	293	9	310	377	14,788	570	131	117	*	131	142	6,284	259
50,000 UNDER 75,000	565	533	14	564	648	33,521	1,662	205	186	17	205	205	12,057	600
75,000 UNDER 100,000	138	127	*	137	175	11,910	763	40	38	*	40	46	3,493	214
100,000 AND OVER	162	149	*	162	202	28,238	2,826	33	30	-	32	34	4,851	384
TOTALS	19,903	11,133	7,202	12,863	17,940	$352,655	$10,890	13,068	7,725	4,234	8,108	10,120	$191,444	$4,525

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1981 Income Year

ADJUSTED GROSS INCOME CLASS	TRINITY							TULARE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	69	49	7	*	80	-$688	+	997	706	123	32	1,214	-$26,950	$18
$1 UNDER $2,000	363	110	210	*	160	262	+	7,441	1,704	4,930	98	3,319	4,417	1
2,000 UNDER 4,000	321	86	105	8	137	961	+	6,310	1,393	2,315	142	4,215	19,125	28
4,000 UNDER 6,000	317	123	123	71	206	1,604	51	6,961	2,225	2,960	1,770	6,359	34,897	35
6,000 UNDER 8,000	322	149	110	138	164	2,262	7	6,568	2,513	2,971	3,017	6,428	45,863	156
8,000 UNDER 10,000	268	138	95	108	194	2,413	11	5,970	2,819	2,723	2,385	6,619	53,586	257
10,000 UNDER 12,000	233	147	87	171	172	2,569	14	5,375	2,878	2,395	3,987	6,484	59,076	401
12,000 UNDER 14,000	219	156	69	192	166	2,843	23	4,880	2,856	2,044	4,324	5,969	63,282	574
14,000 UNDER 16,000	226	161	80	203	229	3,374	34	4,090	2,610	1,631	3,770	4,966	61,279	704
16,000 UNDER 18,000	188	146	60	171	198	3,195	39	3,783	2,610	1,335	3,564	4,652	64,357	870
18,000 UNDER 20,000	195	157	64	187	204	3,700	55	3,377	2,489	1,075	3,246	4,138	64,079	973
20,000 UNDER 22,000	179	154	49	162	186	3,755	58	2,964	2,278	896	2,857	3,700	62,236	1,053
22,000 UNDER 24,000	134	119	34	128	130	3,099	57	2,797	2,305	679	2,736	3,518	64,283	1,165
24,000 UNDER 26,000	134	117	26	130	133	3,336	66	2,489	2,108	524	2,427	3,250	62,127	1,221
26,000 UNDER 28,000	90	83	17	88	115	2,437	52	2,095	1,819	373	2,039	2,707	56,501	1,204
28,000 UNDER 30,000	95	85	21	94	119	2,751	66	1,823	1,642	279	1,780	2,376	52,810	1,180
30,000 UNDER 32,000	81	76	8	80	109	2,503	57	1,563	1,427	289	1,543	2,047	48,400	1,153
32,000 UNDER 34,000	58	56	8	58	59	1,908	47	1,343	1,260	143	1,332	1,750	44,307	1,108
34,000 UNDER 36,000	35	35	3	34	38	1,221	31	1,152	1,075	102	1,139	1,451	40,303	1,112
36,000 UNDER 38,000	46	43	6	43	41	1,704	51	925	849	62	920	1,091	34,212	997
38,000 UNDER 40,000	42	41	*	42	53	1,635	52	847	791	66	840	1,138	33,010	1,011
40,000 UNDER 45,000	69	65	7	66	90	2,924	92	1,451	1,367	94	1,441	1,782	61,452	2,060
45,000 UNDER 50,000	37	34	4	36	31	1,761	64	937	868	49	929	1,129	44,333	1,732
50,000 UNDER 75,000	60	57	*	59	64	3,544	166	1,638	1,507	68	1,625	1,831	96,913	4,817
75,000 UNDER 100,000	7	7	*	6	8	599	33	453	403	10	452	523	38,861	2,570
100,000 AND OVER	5	5	-	5	3	1,204	124	450	404	14	447	537	72,481	6,245
TOTALS	3,793	2,399	1,198	2,285	3,049	$56,876	$1,200	78,679	44,906	28,070	48,842	83,193	$1,255,240	$32,645

ADJUSTED GROSS INCOME CLASS	TUOLUMNE							VENTURA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	194	128	37	7	229	-$2,757	$20	1,306	754	253	44	1,350	-$20,835	$29
$1 UNDER $2,000	1,248	250	755	23	375	856	+	13,860	2,255	7,063	336	3,382	10,345	11
2,000 UNDER 4,000	1,000	211	581	24	356	3,052	+	13,474	1,761	4,067	465	5,032	40,702	7
4,000 UNDER 6,000	1,084	304	444	287	418	5,398	6	13,956	2,604	5,362	4,682	7,340	69,622	89
6,000 UNDER 8,000	1,026	391	450	503	515	7,151	24	12,913	3,324	5,796	7,745	9,193	90,182	430
8,000 UNDER 10,000	904	419	341	387	538	8,127	41	11,944	3,624	5,794	6,792	9,507	107,421	735
10,000 UNDER 12,000	918	490	338	688	514	10,058	73	11,494	3,992	5,773	8,945	9,654	126,295	1,182
12,000 UNDER 14,000	838	496	318	740	584	10,898	107	10,671	4,240	5,409	9,241	10,165	138,421	1,619
14,000 UNDER 16,000	701	456	247	634	522	10,511	118	9,703	4,291	4,803	8,696	9,850	145,343	2,028
16,000 UNDER 18,000	662	442	202	619	491	11,221	156	8,533	4,141	3,988	7,855	8,878	144,862	2,319
18,000 UNDER 20,000	646	494	203	612	557	12,261	178	7,921	4,318	3,616	7,430	8,443	150,461	2,664
20,000 UNDER 22,000	555	434	154	527	500	11,666	192	7,453	4,369	3,186	7,151	8,145	156,464	3,062
22,000 UNDER 24,000	493	386	111	471	472	11,342	212	7,363	4,688	2,820	7,112	8,417	169,289	3,489
24,000 UNDER 26,000	426	364	90	414	421	10,653	211	7,302	5,031	2,372	7,085	8,525	182,443	3,954
26,000 UNDER 28,000	435	382	74	420	429	11,730	240	6,835	5,122	1,925	6,689	8,475	184,465	4,072
28,000 UNDER 30,000	372	315	54	366	424	10,785	247	6,419	5,075	1,631	6,310	8,615	186,037	4,275
30,000 UNDER 32,000	334	299	44	330	354	10,341	254	6,033	4,995	1,347	5,943	7,798	187,019	4,486
32,000 UNDER 34,000	263	242	36	255	307	8,657	214	5,685	4,876	1,071	5,621	7,569	187,522	4,701
34,000 UNDER 36,000	210	192	19	206	234	7,348	196	5,205	4,624	844	5,178	7,185	182,098	4,755
36,000 UNDER 38,000	208	193	26	204	214	7,691	224	4,573	4,108	701	4,535	6,509	169,083	4,653
38,000 UNDER 40,000	146	133	17	145	145	5,682	177	4,303	3,959	520	4,276	6,007	167,691	4,765
40,000 UNDER 45,000	273	253	23	267	294	11,551	382	8,572	8,000	844	8,507	12,160	363,215	11,140
45,000 UNDER 50,000	161	155	8	160	149	7,626	289	6,101	5,768	488	6,058	8,803	288,903	9,899
50,000 UNDER 75,000	290	269	15	286	277	17,064	800	10,083	9,492	566	10,017	14,469	589,753	24,974
75,000 UNDER 100,000	50	46	-	49	45	4,239	244	1,787	1,636	65	1,782	2,429	151,936	8,434
100,000 AND OVER	34	33	-	34	23	5,323	484	1,380	1,243	37	1,377	1,884	235,639	18,912
TOTALS	13,471	7,777	4,387	8,658	9,367	$218,474	$5,091	204,869	108,290	78,363	149,856	199,784	$4,404,376	$126,684

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1981 Income Year

ADJUSTED GROSS INCOME CLASS	YOLO							YUBA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	408	231	92	6	641	-$9,075	$6	179	111	31	8	133	-$2,611	$20
$1 UNDER $2,000	5,613	641	4,180	103	1,191	3,309	7	2,318	545	1,714	24	1,073	1,894	*
2,000 UNDER 4,000	4,128	474	2,108	117	1,118	12,418	1	1,333	325	486	33	664	3,967	2
4,000 UNDER 6,000	3,696	656	1,920	1,223	1,444	18,335	23	1,279	456	476	339	911	6,430	6
6,000 UNDER 8,000	3,227	849	1,774	2,023	1,731	22,495	107	1,472	593	609	714	1,106	10,288	36
8,000 UNDER 10,000	2,886	939	1,589	1,659	1,884	25,935	182	1,265	636	529	484	1,108	11,332	52
10,000 UNDER 12,000	2,493	940	1,378	2,014	1,952	27,406	264	1,085	611	473	845	1,021	11,926	82
12,000 UNDER 14,000	2,349	936	1,247	2,151	1,891	30,546	377	976	611	368	880	1,080	12,653	110
14,000 UNDER 16,000	2,115	942	1,068	2,001	1,769	31,644	467	846	574	304	786	941	12,688	136
16,000 UNDER 18,000	1,862	961	875	1,784	1,687	31,604	522	720	512	234	682	792	12,213	166
18,000 UNDER 20,000	1,632	939	730	1,569	1,565	30,990	568	616	436	153	584	674	11,672	185
20,000 UNDER 22,000	1,603	947	616	1,557	1,404	33,637	697	584	461	160	567	722	12,238	197
22,000 UNDER 24,000	1,548	988	529	1,502	1,556	35,534	779	527	436	114	518	641	12,100	223
24,000 UNDER 26,000	1,385	969	388	1,354	1,480	34,608	787	439	374	87	433	525	10,953	219
26,000 UNDER 28,000	1,236	940	292	1,204	1,373	33,343	779	417	366	73	415	507	11,249	246
28,000 UNDER 30,000	1,181	947	231	1,159	1,312	34,230	843	328	297	55	321	395	9,509	215
30,000 UNDER 32,000	972	800	144	956	1,100	30,121	793	292	262	45	290	398	9,031	227
32,000 UNDER 34,000	909	794	135	892	1,098	30,088	804	261	247	27	261	346	8,629	227
34,000 UNDER 36,000	797	681	92	778	941	27,875	812	190	175	15	190	222	6,633	193
36,000 UNDER 38,000	704	628	67	693	884	26,023	768	192	182	13	189	216	7,103	221
38,000 UNDER 40,000	648	581	67	632	793	25,264	799	116	105	10	115	134	4,516	147
40,000 UNDER 45,000	1,287	1,166	91	1,268	1,561	54,448	1,848	237	224	14	235	279	10,046	338
45,000 UNDER 50,000	893	822	69	874	1,095	42,283	1,629	122	111	8	121	153	5,766	228
50,000 UNDER 75,000	1,608	1,487	58	1,593	1,933	94,872	4,564	191	177	6	190	203	11,057	554
75,000 UNDER 100,000	352	315	8	347	407	29,777	1,869	56	49	*	56	44	4,746	324
100,000 AND OVER	371	337	7	371	462	60,633	5,210	28	25	*	28	9	4,780	405
TOTALS	45,903	20,910	19,747	29,822	34,292	$818,275	$25,505	16,069	8,901	6,807	9,308	14,297	$228,088	$4,759

ADJUSTED GROSS INCOME CLASS	UNALLOCATED							RESIDENT-OUT-OF-STATE-ADDRESS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,825	981	508	70	3,104	-$27,853	$77	948	463	172	39	1,067	-$18,976	$101
$1 UNDER $2,000	16,377	2,603	9,935	591	7,673	9,571	13	5,520	943	2,201	122	1,975	4,894	55
2,000 UNDER 4,000	11,492	1,829	4,741	759	5,518	34,744	14	6,757	954	2,522	138	2,501	28,447	2
4,000 UNDER 6,000	11,805	2,282	5,487	4,027	7,449	59,092	81	7,024	1,264	3,142	2,466	3,018	35,148	44
6,000 UNDER 8,000	11,547	2,686	6,106	6,663	9,089	80,574	350	6,765	1,526	3,373	4,257	3,691	47,238	223
8,000 UNDER 10,000	10,222	3,081	5,912	5,398	9,828	91,822	579	6,379	1,796	3,370	3,680	4,151	57,353	408
10,000 UNDER 12,000	9,159	3,046	5,492	7,182	9,472	100,572	888	5,590	1,641	3,065	4,667	3,897	61,412	630
12,000 UNDER 14,000	8,238	2,949	5,073	7,369	8,613	106,793	1,255	4,966	1,615	2,796	4,531	3,591	64,443	863
14,000 UNDER 16,000	6,961	2,749	4,254	6,382	7,261	104,184	1,510	4,364	1,575	2,405	4,093	2,966	65,388	1,063
16,000 UNDER 18,000	6,018	2,595	3,526	5,628	6,360	102,163	1,722	4,063	1,637	2,169	3,866	2,611	69,031	1,297
18,000 UNDER 20,000	5,489	2,559	3,072	5,128	5,866	102,660	1,944	3,645	1,685	1,818	3,524	2,560	69,170	1,427
20,000 UNDER 22,000	4,866	2,474	2,582	4,655	5,362	102,181	2,147	3,305	1,618	1,593	3,201	2,411	69,340	1,582
22,000 UNDER 24,000	4,275	2,323	2,194	4,134	4,880	98,311	2,235	3,010	1,527	1,397	2,946	2,137	69,246	1,733
24,000 UNDER 26,000	4,045	2,347	1,937	3,934	4,561	101,047	2,467	2,748	1,512	1,196	2,692	2,091	68,631	1,862
26,000 UNDER 28,000	3,575	2,240	1,528	3,494	4,071	96,362	2,409	2,547	1,477	1,036	2,503	2,013	68,758	1,918
28,000 UNDER 30,000	3,158	2,174	1,246	3,093	3,788	91,507	2,358	2,183	1,342	836	2,147	1,763	63,317	1,878
30,000 UNDER 32,000	2,682	1,973	983	2,631	3,327	83,115	2,193	2,011	1,298	745	1,992	1,715	62,291	1,898
32,000 UNDER 34,000	2,442	1,910	824	2,396	2,967	80,537	2,123	1,795	1,257	580	1,781	1,520	59,151	1,835
34,000 UNDER 36,000	2,168	1,743	652	2,137	2,593	75,558	2,099	1,639	1,153	509	1,612	1,279	57,305	1,910
36,000 UNDER 38,000	1,805	1,488	499	1,778	2,200	66,744	1,876	1,435	1,031	406	1,422	1,175	53,119	1,807
38,000 UNDER 40,000	1,633	1,388	427	1,619	2,103	63,648	1,890	1,313	976	354	1,302	1,212	51,213	1,766
40,000 UNDER 45,000	3,172	2,778	720	3,130	4,040	134,401	4,175	2,788	2,655	605	2,688	2,384	114,773	4,195
45,000 UNDER 50,000	2,234	2,006	399	2,208	2,871	105,711	3,517	2,134	1,681	447	2,119	1,946	101,131	4,014
50,000 UNDER 75,000	3,851	3,465	585	3,806	5,075	226,102	9,006	5,052	4,001	778	5,033	4,608	301,592	14,661
75,000 UNDER 100,000	807	705	65	806	1,103	68,469	3,500	1,706	1,320	195	1,703	1,618	144,500	9,019
100,000 AND OVER	838	694	41	836	1,299	154,789	11,478	2,648	1,994	204	2,644	2,548	698,317	62,281
TOTALS	140,796	57,068	68,700	89,854	130,473	$2,312,716	$61,898	92,255	39,333	37,914	67,168	62,448	$2,460,224	$118,472

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1981 Income Year

ADJUSTED GROSS INCOME CLASS	NONRESIDENT						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	6,676	4,592	189	151	6,508	-$168,935	$309
$1 UNDER $2,000	27,963	11,913	2,476	11,647	15,892	25,420	258
2,000 UNDER 4,000	25,656	9,862	4,336	13,897	14,149	76,338	216
4,000 UNDER 6,000	21,084	9,011	5,253	14,768	12,669	104,734	464
6,000 UNDER 8,000	16,921	8,335	5,182	12,855	11,694	117,608	748
8,000 UNDER 10,000	13,486	7,261	4,514	10,863	10,079	120,882	1,034
10,000 UNDER 12,000	10,541	6,040	3,636	9,573	8,309	115,583	1,251
12,000 UNDER 14,000	8,413	5,220	3,027	7,921	7,042	109,068	1,435
14,000 UNDER 16,000	6,902	4,509	2,327	6,556	6,024	103,282	1,559
16,000 UNDER 18,000	5,656	3,826	1,887	5,423	5,262	96,065	1,680
18,000 UNDER 20,000	4,555	3,200	1,505	4,417	4,309	86,403	1,660
20,000 UNDER 22,000	3,896	2,924	1,031	3,786	3,900	81,727	1,687
22,000 UNDER 24,000	3,129	2,380	921	3,054	3,108	71,870	1,621
24,000 UNDER 26,000	2,674	2,113	679	2,611	2,888	66,740	1,603
26,000 UNDER 28,000	2,183	1,780	513	2,131	2,468	58,881	1,461
28,000 UNDER 30,000	1,847	1,530	431	1,789	2,051	53,528	1,417
30,000 UNDER 32,000	1,570	1,322	305	1,534	1,805	48,635	1,377
32,000 UNDER 34,000	1,227	1,038	234	1,204	1,374	40,459	1,208
34,000 UNDER 36,000	1,027	861	179	1,012	1,111	35,914	1,149
36,000 UNDER 38,000	881	740	137	865	963	32,549	1,117
38,000 UNDER 40,000	770	648	116	758	908	29,987	1,054
40,000 UNDER 45,000	1,421	1,228	184	1,405	1,647	60,088	2,283
45,000 UNDER 50,000	979	842	119	967	1,131	46,328	1,951
50,000 UNDER 75,000	2,035	1,713	169	2,023	2,284	120,294	6,452
75,000 UNDER 100,000	629	523	18	626	697	53,786	3,758
100,000 AND OVER	860	669	21	857	898	222,040	21,864
TOTALS	172,981	94,080	39,389	122,693	129,170	$1,809,274	$60,616

ADJUSTED GROSS INCOME CLASS	STATE TOTALS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	84,898	44,047	19,496	2,876	93,096	-$ 1,651,943	$4,754
$1 UNDER $2,000	936,629	141,649	613,260	28,839	329,864	544,307	757
2,000 UNDER 4,000	692,528	92,940	264,416	36,369	262,949	2,091,490	743
4,000 UNDER 6,000	715,735	127,663	316,301	248,612	358,972	3,578,032	5,069
6,000 UNDER 8,000	682,987	158,925	338,392	408,730	445,626	4,773,056	21,596
8,000 UNDER 10,000	640,743	181,414	337,929	362,331	477,211	5,760,680	39,638
10,000 UNDER 12,000	614,462	192,774	332,524	497,951	477,057	6,753,192	65,798
12,000 UNDER 14,000	576,334	196,326	314,558	521,615	461,536	7,482,209	95,258
14,000 UNDER 16,000	517,484	194,897	276,989	480,824	424,965	7,751,637	120,196
16,000 UNDER 18,000	462,334	194,931	237,301	437,172	395,154	7,851,016	140,273
18,000 UNDER 20,000	420,494	197,870	203,504	402,829	375,376	7,982,973	159,370
20,000 UNDER 22,000	387,393	200,868	174,146	374,506	362,595	8,130,520	176,484
22,000 UNDER 24,000	364,037	204,769	150,639	354,683	356,210	8,369,393	195,475
24,000 UNDER 26,000	339,948	207,965	126,135	332,539	348,071	8,492,937	209,033
26,000 UNDER 28,000	307,968	205,418	101,439	302,474	330,983	8,309,357	211,457
28,000 UNDER 30,000	277,557	199,477	81,254	273,184	309,673	8,044,908	211,228
30,000 UNDER 32,000	249,546	191,005	64,255	246,124	287,904	7,731,126	208,801
32,000 UNDER 34,000	223,035	178,791	50,763	220,222	262,535	7,355,990	204,944
34,000 UNDER 36,000	199,849	165,712	40,384	197,502	237,109	6,991,241	202,277
36,000 UNDER 38,000	177,447	151,289	31,632	175,587	214,484	6,562,359	196,801
38,000 UNDER 40,000	158,840	138,289	25,310	157,240	192,631	6,191,126	192,381
40,000 UNDER 45,000	316,370	281,599	41,958	313,516	386,346	13,400,424	446,240
45,000 UNDER 50,000	223,772	202,507	23,289	221,955	272,726	10,595,431	389,827
50,000 UNDER 75,000	406,252	367,438	30,737	403,562	486,686	23,891,152	1,074,037
75,000 UNDER 100,000	88,774	77,899	4,818	88,396	105,296	7,572,722	440,040
100,000 AND OVER	91,050	78,438	3,844	90,853	107,043	18,260,040	1,527,780
TOTALS	10,156,466	4,574,900	4,205,273	7,180,491	8,362,098	$202,815,375	$6,540,257

FOOTNOTES FOLLOW THIS SECTION.

Table 8†
Personal Income Tax Statistics
FIDUCIARY RETURNS BY GROSS INCOME CLASS
1981 Income Year

	NUMBER OF RETURNS	GROSS INCOME (THOUSANDS)	DISTRIBUTION TO BENEFICIARIES (THOUSANDS)	OTHER DEDUCTIONS (THOUSANDS)	TAXABLE INCOME (THOUSANDS)	TOTAL CREDITS (THOUSANDS)	TAX ASSESSED (THOUSANDS)
NONTAXABLE RETURNS							
NO GROSS INCOME	4,802	-$61,685	$13,442	$4,450	-	$22	-
$1 UNDER $1,000	16,056	8,007	5,693	7,228	$1,211	70	-
1,000 UNDER 2,000	15,265	22,368	21,168	7,676	464	54	-
2,000 UNDER 3,000	12,040	29,918	22,198	15,629	502	49	-
3,000 UNDER 4,000	10,965	38,382	25,718	16,261	42	38	-
4,000 UNDER 5,000	10,863	48,387	38,000	15,727	35	31	-
5,000 UNDER 6,000	8,815	48,271	38,644	9,995	38	30	-
6,000 UNDER 7,000	9,460	61,402	53,446	8,151	20	19	-
7,000 UNDER 8,000	6,450	48,571	40,577	7,952	65	20	-
8,000 UNDER 9,000	6,450	55,664	73,596	11,995	3	16	-
9,000 UNDER 10,000	2,580	24,455	22,119	2,336	-	5	-
10,000 UNDER 15,000	16,125	191,291	166,262	25,061	227	34	-
15,000 UNDER 20,000	10,535	182,886	153,027	50,577	222	26	-
20,000 UNDER 30,000	12,470	296,353	253,058	43,619	40	20	-
30,000 UNDER 40,000	7,208	248,808	193,403	58,254	28	19	-
40,000 UNDER 50,000	3,225	147,077	138,752	8,325	-	5	-
50,000 UNDER 100,000	5,190	339,634	278,738	60,897	+	16	-
100,000 AND OVER	1,534	557,928	361,462	206,683	188	22	-
TOTAL NONTAXABLE RETURNS	160,033	$2,287,716	$1,899,303	$560,816	$3,084	$496	-
TAXABLE RETURNS							
NO GROSS INCOME	89	-$3,063	-	-	-	$1	$153
$1 UNDER $1,000	2,128	1,325	-	$52	$1,274	2	11
1,000 UNDER 2,000	3,323	4,930	$139	904	3,887	16	23
2,000 UNDER 3,000	3,312	8,482	995	1,281	6,206	13	50
3,000 UNDER 4,000	3,357	11,869	2,053	1,176	8,640	13	83
4,000 UNDER 5,000	2,771	12,591	1,505	1,273	9,813	10	117
5,000 UNDER 6,000	1,934	10,890	2,142	1,182	7,566	10	103
6,000 UNDER 7,000	1,679	10,799	2,085	1,632	7,082	7	103
7,000 UNDER 8,000	2,639	19,562	5,858	4,510	10,210	8	165
8,000 UNDER 9,000	1,791	15,065	3,456	1,848	9,761	5	176
9,000 UNDER 10,000	1,642	15,512	2,805	2,077	10,630	8	226
10,000 UNDER 11,000	946	10,084	2,947	1,145	5,992	2	136
11,000 UNDER 12,000	1,343	15,407	4,459	837	10,110	3	250
12,000 UNDER 13,000	1,172	14,670	6,416	906	7,348	4	203
13,000 UNDER 14,000	1,399	18,752	6,149	2,582	10,021	3	283
14,000 UNDER 15,000	5,257	74,949	2,891	1,916	70,142	10	2,403
15,000 UNDER 16,000	946	14,666	4,967	1,223	8,476	3	322
16,000 UNDER 17,000	697	11,511	1,518	1,126	8,867	4	307
17,000 UNDER 18,000	666	11,608	4,287	1,342	5,979	3	203
18,000 UNDER 19,000	462	8,644	2,943	897	4,804	1	178
19,000 UNDER 20,000	383	7,497	2,511	610	4,376	1	171
20,000 UNDER 21,000	541	11,097	2,860	644	7,593	8	331
21,000 UNDER 22,000	541	11,619	3,509	1,481	6,629	4	275
22,000 UNDER 23,000	304	6,818	2,274	827	3,717	2	171
23,000 UNDER 24,000	225	5,270	501	287	4,482	1	223
24,000 UNDER 25,000	292	7,115	286	382	6,447	1	345
25,000 UNDER 30,000	1,849	50,978	17,838	6,393	26,747	7	1,477
30,000 UNDER 40,000	3,155	110,339	43,345	18,048	48,946	6	3,326
40,000 UNDER 50,000	1,794	80,709	34,199	9,779	36,955	2	2,770
50,000 UNDER 100,000	2,551	182,240	63,507	24,177	94,909	25	9,274
100,000 AND OVER	2,206	670,397	262,762	99,098	308,598	331	39,203
TOTAL TAXABLE RETURNS	51,394	$1,432,331	$491,204	$189,638	$756,206	$515	$63,061
GRAND TOTALS	211,427	$3,720,047	$2,390,507	$750,452	$759,290	$1,012	$63,061

FOOTNOTES FOLLOW THIS SECTION.

Table 9†
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1981 Income Year

INCOME CONCEPT CLASS	TOTAL RETURNS	TAXABLE RETURNS	TOTAL TAX LIABILITY (000)	NUMBER OF RETURNS BY SIZE OF TAX LIABILITY			
				$1 UNDER $1,000	$1,000 UNDER $2,000	$2,000 UNDER $6,000	$6,000 AND OVER
ADJUSTED GROSS INCOME[1]							
UNDER $50,000	10,002,735	6,718,171	$3,594,457	5,555,115	995,126	166,984	946
$50,000 UNDER 100,000	504,690	501,110	1,553,468	20,280	97,080	354,940	28,810
100,000 UNDER 200,000	77,430	77,320	734,489	590	1,030	10,750	64,950
200,000 AND OVER	20,218	20,194	856,901	23	23	252	19,896
TOTALS	10,605,073	7,316,795	$6,739,315	5,576,008	1,093,259	532,926	114,602
AGI PLUS TAX PREFERENCE INCOME[2]							
UNDER $50,000	9,965,867	6,681,805	$3,528,951	5,545,814	980,425	154,928	638
$50,000 UNDER 100,000	526,095	522,024	1,531,046	29,410	111,160	359,414	22,040
100,000 UNDER 200,000	86,596	86,476	731,068	741	1,651	18,092	65,992
200,000 AND OVER	26,515	26,490	948,249	43	23	492	25,932
TOTALS	10,605,073	7,316,795	$6,739,315	5,576,008	1,093,259	532,926	114,602
AGI LESS INVESTMENT EXPENSES[3]							
UNDER $50,000	10,032,231	6,747,394	$3,649,275	5,558,945	1,010,336	176,876	1,237
$50,000 UNDER 100,000	482,009	478,668	1,537,426	16,610	82,311	348,245	31,502
100,000 UNDER 200,000	72,177	72,097	719,225	434	594	7,663	63,406
200,000 AND OVER	18,656	18,636	833,389	19	18	142	18,457
TOTALS	10,605,073	7,316,795	$6,739,315	5,576,008	1,093,259	532,926	114,602
EXPANDED INCOME[4]							
UNDER $50,000	9,994,490	6,709,903	$3,573,849	5,551,705	995,515	161,986	697
$50,000 UNDER 100,000	504,501	500,920	1,517,940	23,770	96,641	356,528	23,981
100,000 UNDER 200,000	81,522	81,432	722,009	512	1,082	14,179	65,659
200,000 AND OVER	24,560	24,540	925,516	21	21	233	24,265
TOTALS	10,605,073	7,316,795	$6,739,315	5,576,008	1,093,259	532,926	114,602

FOOTNOTES ON FOLLOWING PAGE

Table 9 (continued)†
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1981 Income Year

INCOME CONCEPT CLASS	TOTAL RETURNS	NONTAXABLE RETURNS	TAXABLE RETURNS	NUMBER OF RETURNS BY SIZE OF AVERAGE TAX RATE[5]						
				UNDER 1%	1% UNDER 2%	2% UNDER 3%	3% UNDER 5%	5% UNDER 7%	7% UNDER 9%	9% AND OVER[6]
ADJUSTED GROSS INCOME[1]										
UNDER $50,000	10,002,735	3,284,564	6,718,171	1,824,250	1,872,450	1,492,000	1,253,500	240,750	28,750	6,471
$50,000 UNDER 100,000	504,690	3,580	501,110	9,270	18,390	48,960	206,610	170,030	42,450	5,400
100,000 UNDER 200,000	77,430	110	77,320	660	1,730	1,840	7,280	20,130	35,000	10,680
200,000 AND OVER	20,218	24	20,194	56	181	252	772	1,769	5,803	11,361
TOTALS	10,605,073	3,288,278	7,316,795	1,834,236	1,892,751	1,543,052	1,468,162	432,679	112,003	33,912
AGI PLUS TAX PREFERENCE INCOME[2]										
UNDER $50,000	9,965,867	3,284,062	6,681,805	1,833,653	1,876,852	1,479,550	1,233,660	231,510	22,600	3,980
$50,000 UNDER 100,000	526,095	4,071	522,024	13,710	27,670	58,100	219,514	165,200	35,660	2,170
100,000 UNDER 200,000	86,596	120	86,476	941	2,741	3,660	13,663	28,020	32,800	4,651
200,000 AND OVER	26,515	25	26,490	89	267	553	2,617	5,899	10,720	6,345
TOTALS	10,605,073	3,288,278	7,316,795	1,848,393	1,907,530	1,541,863	1,469,454	430,629	101,780	17,146
AGI LESS INVESTMENT EXPENSES[3]										
UNDER $50,000	10,032,231	3,284,837	6,747,394	1,811,640	1,868,210	1,498,880	1,280,920	247,721	30,921	9,102
$50,000 UNDER 100,000	482,009	3,341	478,668	7,610	14,700	41,270	187,146	174,939	47,070	5,933
100,000 UNDER 200,000	72,177	80	72,097	487	1,043	1,090	5,197	16,214	35,969	12,097
200,000 AND OVER	18,656	20	18,636	42	92	131	406	1,079	4,607	12,279
TOTALS	10,605,073	3,288,278	7,316,795	1,819,779	1,884,045	1,541,371	1,473,669	439,953	118,567	39,411
EXPANDED INCOME[4]										
UNDER $50,000	9,994,490	3,284,587	6,709,903	1,825,322	1,872,871	1,485,740	1,258,570	238,541	24,432	4,427
$50,000 UNDER 100,000	504,501	3,581	500,920	10,110	23,360	51,041	203,520	171,826	38,585	2,478
100,000 UNDER 200,000	81,522	90	81,432	613	1,773	2,003	11,387	25,496	34,780	5,380
200,000 AND OVER	24,560	20	24,540	62	116	267	1,740	4,703	10,485	7,167
TOTALS	10,605,073	3,288,278	7,316,795	1,836,107	1,898,120	1,539,051	1,475,217	440,566	108,282	19,452

[1] Adjusted gross income is gross income less business expenses and adjustments to income. Transfer payments, such as social security, unemployment insurance, and welfare, are excluded. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.

[2] Tax preference income is the amount reported in Schedule P of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion, and several other statutory amounts.

[3] Investment expenses are here defined as interest expenses, other than mortgage interest, that do not exceed investment income--that portion of dividends and capital gains included in income.

[4] Expanded income is adjusted gross income plus tax preference income less investment expenses.

[5] Average tax rate is the net tax divided by the income as defined in the income concept.

[6] These returns with an average tax rate equal to or greater than 9 percent of the income concept used have either preference income or "throwback" taxes. See Section 17063 for preference income, or Sections 17771-17779 for throwback rules, of the Revenue and Taxation Code.

1981 INCOME YEAR
FOOTNOTES FOR PERSONAL INCOME TAX TABLES 1 THROUGH 8

† Statewide Statistical Appendix Tables 1-5 and 8 were derived from a data file collected and edited sample of 86,316 unaudited returns; the sample was both random and stratified. County Tables 6 and 7 were created from the Master File which included data of current year returns before audit (prior year and duplicate social security number returns were excluded). Since no statistical sampling was involved, the data in these tables are not subject to sampling error. The data are, however, subject to nonsampling error. Because of the different sources, statewide tables and county tables are not strictly comparable.

†† Data are not available.

β Taxable Income for the 1967 and subsequent income years is not comparable to that for earlier years. In 1967, exemption credits were substituted for exemption exclusions and taxable income was redefined as adjusted gross income less deductions, rather than adjusted gross income less deductions and exemption exclusion.

γ Less than .05 percent.

δ Includes both itemized deductions and standard deductions claimed. The standard deduction is $2,800 on joint returns of married persons, returns for surviving spouses, and returns of heads of household. The standard deduction is $1,400 on returns of single persons and on separate returns of married persons. Deductions of less than the standard deduction occur when taxpayers (a) file part-year resident returns or nonresident returns and prorate their deductions in the same proportion as their California adjusted gross income bears to their total adjusted gross income, or (b) inadvertently itemize deductions of less than the allowable standard deduction.

Ψ Includes preference tax. Detail may not add to totals due to tolerances and rounding.

ε Total of Tax Credits includes personal credits, dependent credits, blind credits, income averaging credits, credits for taxes paid to other states, special low income credits, solar credits, child care credits, agriculture irrigation equipment credits, elderly credits, job credits, pollution abatement equipment credits, water conservation credits, vehicle conservation credits, energy conservation credits, solar pump credit and ridesharing credits.

σ When an individual return reported income from two or more sole proprietorships, all of the sole proprietorship incomes, profits and losses, were combined and the resulting net profit or loss was recorded.

Ω When an individual return reported income from two or more partnerships, all of the partnership incomes, profits and losses, were combined and the resulting net profit or loss was recorded.

μ Net Sale of Capital Assets combined prior year carryover loss with a percentage of current year sales. If this combination resulted in a net loss which exceeded $1,000 ($500 for married filing separate), only $1,000 ($500) was recorded and the excess was carried to the next year. The percentages, based on the length of time and the taxpayer held the capital asset, are: (a) 100 percent if held one year or less; (b) 65 percent if held more than one year but not more than five years; and (c) 50 percent if held for more than five years.

ζ All Other Income Sources include net income from fiduciaries, net income from the disposition of noncapital assets, income from alimony, gambling, and other miscellaneous sources.

θ Total Adjustments combine amounts for military exclusion, moving expense, employee business expense, disability income exclusion, forfeited interest penalty, self-employed retirement plan exclusion, individual retirement arrangement exclusion, self-employed defined benefit plan exclusion and alimony paid.

¶ Total Taxes include taxes paid on real estate, gas, sales and use, in lieu license, and others.

Ŧ Total Interest is interest paid on home mortgages, installment purchases, and other nonbusiness items.

υ Contributions Deducted combine current year contributions of cash and other than cash with contributions carried over from the previous year. The combined amount is then limited to 20 percent of the California adjusted gross income and contribution amounts in excess of the limit are carried over to subsequent years.

ω All Other Deductions include adoption expenses, union dues, employment education expenses, political contributions, handicap repairs, etc.

Φ Personal Credit was increased for the 1978 and subsequent income years and therefore is not comparable to that of earlier years.

η Professional Services include medical and other health services; law offices, accounting, auditing and bookkeeping services; educational services, and engineering and architectural services. Personal Services include laundry, cleaning and dyeing establishments, barber and beauty shops, shoe repair and shine shops, photographic studios, and funeral services and crematoreis; Business Services include radio and television broadcasting, advertising, credit bureaus and collection agencies, news syndicates, and lettering shops; Other Services include lodging, automotive and other repairs, and recreational services.

α Population estimates by California Department of Finance.

" According to the entry in the preceding column.

× Unable to determine county of residence from tax return.

o Resident returns filed with out-of-state address.

ϕ Computed after excluding returns of unallocated, nonresidents, and residents with out-of-state addresses.

* Data are not shown for cells with fewer than three returns. However, data are included in the appropriate totals.

+ Less than $500.

Appendix

Bank and Corporation Tax

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

Annual Report

Table 1†

Bank and Corporation Franchise Tax Statistics
COMPARISON BY INCOME YEARS
1936 through 1981

INCOME YEAR	NUMBER OF RETURNS				INCOME REPORTED FOR FEDERAL TAXATION (IN THOUSANDS)		INCOME REPORTED FOR STATE TAXATION (IN THOUSANDS)		TAX ASSESSED	
	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	CORPORATIONS REPORTING NET LOSS	REPORTING NO INCOME OR LOSS	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME
1981	299,215	172,122	101,398	25,695	$143,367,242	$164,733,047	$16,367,137	$24,213,913	$2,377,610,929	$2,351,249,064
1980	275,493	165,183	86,482	23,828	152,063,777	167,888,218	20,654,235	25,825,405	2,497,647,594	2,475,051,342
1979	248,188	154,468	72,343	21,377	155,443,009	163,475,119	20,734,811	24,825,988	2,301,054,112	2,282,059,862
1978	221,527	138,495	63,725	19,307	136,216,778	141,497,111	18,727,933	21,974,367	2,066,579,672	2,049,715,172
1977	200,393	124,175	57,949	18,269	114,908,291	120,937,865	14,940,577	17,830,411	1,683,229,641	1,667,681,822
1976	184,326	113,614	54,249	16,463	97,292,565	102,382,860	11,915,878	14,807,760	1,390,238,310	1,375,779,635
1975	177,665	106,213	53,965	17,487	71,847,619	78,087,336	8,362,261	11,671,553	1,097,939,222	1,083,238,005
1974	172,185	102,680	49,962	19,543	74,425,460	78,709,501	8,977,795	11,734,409	1,094,177,347	1,079,976,643
1973	165,676	97,377	46,937	21,362	64,844,833	68,110,274	7,911,161	10,207,612	873,720,462	859,850,734
1972	158,932	91,005	47,214	20,663	48,909,893	51,586,659	6,465,182	8,561,184	687,618,370	678,175,475
1971	151,216	83,664	47,621	19,931	40,284,475	44,919,449	4,804,362	7,249,163	545,901,289	539,169,214
1970	145,352	81,340	44,318	19,694	35,121,729	39,726,149	4,385,654	6,711,523	507,475,701	501,097,301
1969	136,695	80,348	38,627	17,720	42,912,970	45,295,192	5,642,555	7,476,775	559,643,421	553,360,351
1968	128,505	77,238	36,754	14,513	43,507,142	44,680,284	6,003,297	7,254,536	537,280,744	532,102,937
1967	125,677	73,433	38,188	14,056	40,102,895	38,231,010	5,252,164	6,455,635	461,812,582	456,606,107
1966	124,690	73,076	35,664	15,950	42,589,234	42,964,080	5,642,650	6,637,755	390,355,658	385,212,963
1965	122,339	71,484	35,625	15,290	38,091,426	38,879,581	5,126,221	6,007,207	357,967,410	352,892,460
1964	118,860	69,555	34,254	15,051	31,405,573	32,311,341	4,626,364	5,525,956	331,784,718	326,880,193
1963	114,667	66,496	33,667	14,504	28,800,619	29,520,296	4,282,870	5,091,922	309,403,940	304,613,490
1962	110,294	63,400	31,954	14,940	23,938,415	25,020,066	3,969,910	4,754,427	291,727,621	287,066,421
1961	105,645	59,746	31,802	14,097	23,002,843	23,768,082	3,716,550	4,508,953	279,958,058	275,392,583
1960	101,081	56,987	28,743	15,351	22,420,319	23,297,770	3,517,235	4,181,754	259,811,383	255,234,712
1959	94,161	53,456	24,069	16,636	21,960,626	22,520,887	3,663,711	4,155,387	243,301,582	239,556,222
1958	87,577	46,414	24,236	16,927	16,498,423	17,074,760	3,168,466	3,629,549	167,141,521	166,109,271
1957	81,150	44,527	20,313	16,310	19,188,347	19,692,514	3,286,282	3,663,837	165,168,785	164,252,185
1956	74,260	40,713	17,418	16,129	19,126,819	19,617,762	3,331,065	3,656,955	163,870,435	163,031,085
1955	65,345	35,020	16,365	13,960	19,820,265	20,098,100	3,162,831	3,429,695	152,267,415	151,508,790
1954	56,652	29,489	15,910	11,253	14,213,598	14,632,644	2,551,429	2,892,462	132,551,895	131,872,070
1953	52,041	27,561	13,718	10,762	14,212,904	14,408,954	2,518,582	2,757,676	123,140,277	122,527,802
1952	47,864	25,646	12,386	9,830	14,320,230	14,431,421	2,284,069	2,522,432	111,335,122	110,770,522
1951	44,583	24,538	11,008	9,037	16,298,990	16,265,240	2,598,337	2,765,742	118,484,293	117,982,468
1950	42,377	21,987	11,560	8,830	15,104,881	15,567,639	2,264,140	2,431,895	105,627,733	105,117,408
1949	40,096	19,078	12,529	8,489	††	9,903,504	††	1,748,703	74,443,544	73,917,794
1948	37,580	19,333	10,195	8,052	††	11,167,883	††	2,079,786	78,105,662	77,649,537
1947	33,612	17,789	7,852	7,972	††	9,324,028	††	1,844,296	70,394,248	70,012,032
1946	28,436	15,156	5,610	7,670	††	5,897,453	††	1,484,949	55,096,407	54,785,244
1945	24,430	13,703	4,587	6,140	††	5,845,721	††	1,394,685	49,655,751	49,404,777
1944	23,785	13,723	4,523	5,539	††	8,055,900	††	1,669,647	59,103,860	58,890,043
1943	24,088	13,904	5,199	4,985	††	8,556,462	††	1,741,929	64,588,611	64,362,445
1942	25,320	13,868	11,571	8	††	6,787,737	††	1,318,172	55,510,480	55,221,205
1941	26,392	13,248	13,144	8	††	4,553,676	††	831,906	36,217,338	35,888,738
1940	26,968	11,987	14,981	8	††	2,550,099	††	483,040	22,180,630	21,806,105
1939	††	11,095	††	††	††	1,862,395	††	399,679	††	18,164,792
1938	††	10,195	††	††	††	1,252,243	††	359,952	††	16,536,260
1937	††	11,593	††	††	††	1,816,505	††	458,817	††	20,728,030
1936	††	11,514	††	††	††	1,382,892	††	335,108	††	17,781,001

FOOTNOTES FOLLOW THIS SECTION

Table 2†
Bank and Corporation Franchise Tax Statistics ¶
COMPARISON BY STATE NET INCOME CLASS
1981 Income Year

NET TAXABLE INCOME	RETURNS			NET INCOME LESS NET LOSS			TAX ASSESSED		
		PERCENT			PERCENT**			PERCENT	
	NUMBER	OF TOTAL	CUMU-LATIVE	AMOUNT (THOUSANDS)	OF TOTAL	CUMU-LATIVE	AMOUNT	OF TOTAL	CUMU-LATIVE
NET LOSS	101,398	33.9	33.9	-$7,846,776	-	-	$21,234,115	0.9	0.9
NO INCOME OR LOSS	25,695	8.6	42.5	-	-	-	5,127,750	0.2	1.1
$1 UNDER $1,000	20,173	6.7	49.2	8,709	+	0.0	3,820,204	0.2	1.3
1,000 UNDER 2,000	12,977	4.3	53.5	19,389	0.1	0.1	2,568,629	0.1	1.4
2,000 UNDER 3,000	10,782	3.6	57.1	26,242	0.1	0.2	2,527,488	0.1	1.5
3,000 UNDER 4,000	7,238	2.4	59.5	25,199	0.1	0.3	2,421,037	0.1	1.6
4,000 UNDER 5,000	6,162	2.1	61.6	27,653	0.1	0.4	2,655,923	0.1	1.7
5,000 UNDER 6,000	5,263	1.8	63.4	28,907	0.1	0.5	2,778,398	0.1	1.8
6,000 UNDER 7,000	4,625	1.5	64.9	30,003	0.1	0.6	2,881,298	0.1	1.9
7,000 UNDER 8,000	4,024	1.3	66.2	30,140	0.1	0.7	2,894,855	0.1	2.0
8,000 UNDER 9,000	3,657	1.2	67.4	31,077	0.1	0.8	2,984,570	0.1	2.1
9,000 UNDER 10,000	3,373	1.1	68.5	32,008	0.1	0.9	3,074,124	0.1	2.2
10,000 UNDER 11,000	3,202	1.1	69.6	33,588	0.1	1.0	3,225,025	0.1	2.3
11,000 UNDER 12,000	2,948	1.1	70.7	33,875	0.1	1.1	3,253,545	0.1	2.4
12,000 UNDER 13,000	2,731	0.9	71.6	34,142	0.1	1.2	3,278,605	0.1	2.5
13,000 UNDER 14,000	2,461	0.8	72.4	33,222	0.1	1.3	3,189,399	0.1	2.6
14,000 UNDER 15,000	2,391	0.8	73.2	34,650	0.1	1.4	3,326,257	0.1	2.7
15,000 UNDER 20,000	10,380	3.5	76.7	180,481	0.8	2.2	17,332,656	0.7	3.4
20,000 UNDER 25,000	8,440	2.8	79.5	189,250	0.8	3.0	18,170,402	0.8	4.2
25,000 UNDER 30,000	6,622	2.2	81.7	181,490	0.8	3.8	17,430,262	0.7	4.9
30,000 UNDER 40,000	9,916	3.3	85.0	343,822	1.4	5.2	33,026,599	1.4	6.3
40,000 UNDER 50,000	7,285	2.4	87.4	327,046	1.4	6.6	31,418,194	1.3	7.6
50,000 UNDER 60,000	5,839	2.0	89.4	319,129	1.3	7.9	30,657,252	1.3	8.9
60,000 UNDER 70,000	4,042	1.4	90.8	261,854	1.1	9.0	25,158,765	1.1	10.0
70,000 UNDER 80,000	3,333	1.1	91.9	249,340	1.0	10.0	23,956,726	1.0	11.0
80,000 UNDER 90,000	2,709	0.9	92.8	229,787	1.0	11.0	22,076,980	0.9	11.9
90,000 UNDER 100,000	2,116	0.7	93.5	200,818	0.8	11.8	19,292,508	0.8	12.7
100,000 UNDER 150,000	6,280	2.1	95.6	757,445	3.1	14.9	72,831,863	3.1	15.8
150,000 UNDER 200,000	2,947	1.0	96.6	509,024	2.1	17.0	48,968,092	2.1	17.9
200,000 UNDER 250,000	1,727	0.6	97.2	385,576	1.6	18.6	37,103,822	1.6	19.5
250,000 UNDER 300,000	1,166	0.4	97.6	318,546	1.3	19.9	30,660,087	1.3	20.8
300,000 UNDER 400,000	1,599	0.5	98.1	552,912	2.3	22.2	53,259,378	2.3	23.1
400,000 UNDER 500,000	955	0.3	98.4	426,795	1.8	24.0	41,188,538	1.8	24.9
500,000 UNDER 750,000	1,442	0.5	98.9	877,489	3.6	27.6	84,765,600	3.6	28.5
750,000 UNDER 1,000,000	748	0.2	99.1	646,267	2.7	30.3	62,483,238	2.7	31.2
1,000,000 UNDER 1,500,000	827	0.3	99.4	1,006,866	4.2	34.5	97,712,262	4.1	35.3
1,500,000 UNDER 2,000,000	454	0.2	99.6	782,607	3.3	37.8	76,250,054	3.2	38.5
2,000,000 UNDER 3,000,000	415	0.1	99.7	1,002,249	4.2	42.0	97,405,871	4.1	42.6
3,000,000 UNDER 4,000,000	227	0.1	99.8	785,539	3.3	45.3	76,323,307	3.2	45.8
4,000,000 UNDER 5,000,000	124	+	99.8	556,140	2.3	47.6	53,832,512	2.3	48.1
5,000,000 UNDER 10,000,000	260	0.1	99.9	1,772,544	7.3	54.9	171,733,672	7.2	55.3
10,000,000 AND OVER	262	0.1	100.0	10,922,094	45.1	100.0	1,063,331,067	44.7	100.0
TOTALS	299,215	100.0	100.0	$16,367,137	100.0	100.0	$2,377,610,929	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION

Table 31
Bank and Corporation Franchise Tax Statistics
COMPARISON BY INDUSTRY
1980 and 1981 Income Years

INDUSTRY	INCOME IN THOUSANDS							
	1980				1981			
	CORPORATION REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS		CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS	
	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS
AGRICULTURE, FORESTRY, AND FISHERY	*3,855*	*$365,487*	*6,488*	*$179,219*	*3,987*	*$367,868*	*7,001*	*$121,594*
MINING	*715*	*3,173,308*	*1,466*	*3,000,743*	*697*	*2,614,111*	*1,705*	*2,373,265*
CRUDE PETROLEUM AND NATURAL GAS PRODUCTION	495	3,081,205	910	2,938,475	508	2,525,468	1,108	2,337,795
OTHER MINING AND QUARRYING	220	92,103	556	62,268	189	88,643	597	35,470
CONSTRUCTION	*14,758*	*1,166,168*	*24,099*	*891,591*	*13,861*	*1,023,608*	*25,137*	*683,789*
MANUFACTURING	*20,210*	*8,270,760*	*30,843*	*6,916,343*	*20,534*	*7,933,661*	*32,797*	*6,218,861*
BEVERAGES, FOOD, AND KINDRED PRODUCTS	1,162	896,202	1,817	791,776	1,165	1,005,883	1,894	885,906
TEXTILE-MILL PRODUCTS	167	55,196	273	42,494	185	49,205	289	30,174
APPAREL AND PRODUCTS MADE FROM FABRIC	1,121	207,537	1,877	154,075	1,159	213,080	1,896	172,297
WOOD PRODUCTS, EXCEPT FURNITURE	780	229,250	1,218	186,163	696	135,691	1,235	45,798
FURNITURE AND FIXTURES	667	86,682	1,024	52,601	637	92,488	1,039	66,412
PAPER AND ALLIED PRODUCTS	259	135,613	329	129,354	262	127,342	360	101,290
PRINTING, PUBLISHING, AND ALLIED INDUSTRIES	2,299	479,220	3,639	404,940	2,390	473,462	3,880	343,589
CHEMICALS AND ALLIED PRODUCTS	1,507	793,077	2,247	734,867	1,493	881,298	2,290	798,711
PETROLEUM AND COAL PRODUCTS	81	117,346	125	85,903	72	49,672	141	-22,157
RUBBER PRODUCTS	259	45,681	391	29,218	230	58,632	355	46,500
STONE, CLAY, AND GLASS PRODUCTS	527	198,124	776	181,912	520	157,356	811	127,218
PRIMARY METALS	329	576,426	425	542,241	312	237,717	425	212,511
ELECTRICAL MACHINERY AND EQUIPMENT	2,048	1,970,253	3,315	1,770,304	2,167	1,852,093	3,635	1,443,954
TRANSPORTATION EQUIPMENT	755	554,163	1,346	205,409	812	667,897	1,466	477,238
OTHER EQUIPMENT	2,264	464,619	2,991	394,801	2,305	544,600	3,273	470,584
PRECISION EQUIPMENT	536	364,327	826	317,879	536	294,975	906	241,800
OTHER FABRICATED METAL PRODUCTS	3,519	798,421	4,758	703,206	3,482	729,801	5,057	602,651
OTHER MANUFACTURING[δ]	1,930	298,623	3,466	189,200	2,111	362,469	3,845	174,385
SERVICES	*53,306*	*2,162,303*	*83,829*	*1,346,867*	*61,267*	*2,381,068*	*102,791*	*1,228,843*
MOTION PICTURES PRODUCTION	2,429	275,096	4,421	220,275	2,750	191,298	5,095	88,507
AMUSEMENT SERVICES[ζ]	2,572	135,207	5,028	51,825	2,578	213,652	5,135	113,777
PERSONAL SERVICES	1,717	81,367	2,767	62,904	1,721	86,141	2,911	62,326
BUSINESS SERVICES	16,345	805,506	28,853	430,015	18,047	837,380	33,187	280,866
PROFESSIONAL SERVICES[λ]	17,946	230,180	24,460	175,361	21,045	255,261	29,030	183,559
OTHER SERVICES[ξ]	12,297	634,947	24,300	406,487	15,146	797,336	27,433	500,808
TRADE	*43,319*	*5,160,461*	*69,902*	*3,832,369*	*43,031*	*4,904,480*	*71,827*	*3,261,882*
RETAIL TRADE	24,595	2,356,737	39,868	1,700,897	24,798	2,320,844	42,031	1,553,450
WHOLESALE TRADE	18,724	2,803,724	29,034	2,131,472	18,253	2,583,636	29,796	1,709,402
FINANCE, INSURANCE, AND REAL ESTATE	*25,276*	*3,378,175*	*48,759*	*2,540,710*	*24,953*	*3,033,952*	*50,470*	*826,588*
BANKS[π]	290	1,087,753	394	1,071,638	285	1,004,911	445	931,215
SAVINGS AND LOAN ASSOCIATIONS[π]	82	106,966	170	32,697	28	16,989	163	-609,276
OTHER FINANCIALS[τ π]	535	191,815	980	144,459	470	161,543	920	-18,106
REAL ESTATE COMPANIES	18,998	1,438,471	35,569	957,452	18,452	1,270,765	37,847	493,894
INVESTMENTS AND INSURANCE COMPANIES	5,371	553,170	9,646	334,464	5,718	579,744	11,095	38,861
UTILITIES	*3,744*	*2,148,743*	*7,107*	*1,946,393*	*3,762*	*1,955,165*	*7,487*	*1,670,345*
TRANSPORTATION[φ]	2,611	360,462	4,373	201,539	2,564	389,130	4,567	177,917
COMMUNICATIONS	79	649,963	125	646,459	86	833,814	118	832,683
RADIO AND TELEVISION INDUSTRIES	220	163,070	470	138,895	219	163,882	553	113,242
ELECTRIC AND GAS UTILITIES	18	874,828	33	874,208	14	439,251	36	438,339
OTHER PUBLIC UTILITIES[ψ]	816	100,420	2,106	85,292	879	129,088	2,213	108,164
TOTALS	165,183	$25,825,405	275,493	$20,654,235	172,122	$24,213,913	299,215	$16,367,137

FOOTNOTES FOLLOW THIS SECTION

Table 4†
Bank and Corporation Franchise Tax Statistics
COMPARISON BY ACCOUNTING PERIOD
1981 Income Year

ACCOUNTING PERIOD ENDED	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION					ALL REPORTING CORPORATIONS				
	RETURNS		NET INCOME			RETURNS		NET INCOME LESS NET LOSS		
	NUMBER	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	TAX ASSESSED	NUMBER	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	TAX ASSESSED
JANUARY 31, 1981.....	8,667	5.0	$995,811	4.1	$95,858	15,043	5.0	$779,346	4.8	$97,166
FEBRUARY 28, 1981....	7,293	4.2	529,909	2.2	51,065	12,744	4.3	334,804	2.0	52,183
MARCH 31, 1981.....	16,121	9.4	1,236,354	5.1	119,516	27,339	9.1	681,854	4.2	121,850
APRIL 30, 1981.....	7,778	4.5	558,916	2.3	53,841	13,359	4.5	350,598	2.1	54,983
MAY 31, 1981.....	8,390	4.9	602,974	2.5	58,094	14,117	4.7	417,683	2.6	59,257
JUNE 30, 1981.....	27,225	15.8	2,274,526	9.4	219,116	44,240	14.8	1,596,989	9.8	222,598
JULY 31, 1981.....	8,261	4.8	734,670	3.0	70,749	13,930	4.7	531,590	3.2	71,904
AUGUST 31, 1981.....	8,580	5.0	598,440	2.5	57,673	14,442	4.8	401,398	2.4	58,864
SEPTEMBER 30, 1981...	20,728	12.0	1,981,418	8.2	190,956	34,198	11.4	1,369,432	8.4	193,726
OCTOBER 31, 1981.....	14,115	8.2	1,080,138	4.5	104,392	24,304	8.1	663,062	4.0	106,480
NOVEMBER 30, 1981....	7,872	4.6	565,697	2.3	54,568	14,851	5.0	309,774	1.9	55,997
DECEMBER 31, 1981....	37,092	21.5	13,055,060	53.9	1,275,421	70,648	23.6	8,930,607	54.6	1,282,603
TOTALS	172,122	100.0	$24,213,913	100.0	$2,351,249	299,215	100.0	$16,367,137	100.0	$2,377,611

FOOTNOTES FOLLOW THIS SECTION

Table 5†
Corporation Income Tax Statistics
COMPARISON BY NET INCOME CLASS
1981 Income Year

NET INCOME TAXABLE IN CALIFORNIA	NUMBER OF RETURNS	INCOME REPORTED FOR TAXATION		TAX ASSESSED
		FEDERAL	STATE	
NET LOSS	975	-$808,888,324	-$413,032,685	-
NO INCOME OR LOSS	332	-	-	-
NET INCOME				
$1 UNDER $1,000	699	44,930,614	255,697	$24,681
1,000 UNDER 2,000	254	15,523,940	374,640	36,144
2,000 UNDER 3,000	150	25,698,883	370,350	35,554
3,000 UNDER 4,000	135	22,027,034	467,102	44,844
4,000 UNDER 5,000	98	17,616,270	447,129	42,922
5,000 UNDER 6,000	75	17,057,070	411,696	39,523
6,000 UNDER 7,000	64	15,866,520	411,941	39,549
7,000 UNDER 8,000	47	6,973,696	350,261	33,621
8,000 UNDER 9,000	59	22,964,991	500,593	48,059
9,000 UNDER 10,000	32	8,291,791	304,798	29,259
10,000 UNDER 11,000	19	3,955,389	200,975	19,294
11,000 UNDER 12,000	34	9,769,945	392,228	37,655
12,000 UNDER 13,000	40	26,725,740	498,123	47,817
13,000 UNDER 14,000	17	12,356,653	229,449	22,026
14,000 UNDER 15,000	20	10,044,888	288,858	27,730
15,000 UNDER 20,000	90	29,869,968	1,573,132	151,624
20,000 UNDER 25,000	76	68,317,150	1,694,093	162,630
25,000 UNDER 30,000	67	58,741,522	1,844,625	177,085
30,000 UNDER 40,000	76	88,283,160	2,637,642	253,218
40,000 UNDER 50,000	65	64,709,147	2,889,445	277,387
50,000 UNDER 60,000	48	60,322,204	2,649,502	254,353
60,000 UNDER 70,000	35	81,551,763	2,275,995	218,494
70,000 UNDER 80,000	31	46,762,730	2,307,710	221,539
80,000 UNDER 90,000	28	52,748,973	2,357,365	226,507
90,000 UNDER 100,000	17	29,173,708	1,610,583	154,614
100,000 UNDER 150,000	54	157,722,862	6,717,116	644,844
150,000 UNDER 200,000	34	142,968,778	5,821,785	558,891
200,000 UNDER 250,000	25	74,040,381	5,605,025	538,081
250,000 UNDER 300,000	18	102,503,486	4,896,367	470,052
300,000 UNDER 400,000	10	36,996,118	3,545,279	340,347
400,000 UNDER 500,000	3	10,795,955	1,351,928	129,785
500,000 UNDER 750,000	13	154,682,525	7,672,852	736,596
750,000 UNDER 1,000,000	8	132,468,949	6,730,663	646,143
1,000,000 AND OVER	31	1,788,690,317	257,878,482	24,756,334
GRAND TOTALS	3,779	$2,632,264,796	-$85,469,256	31,447,202
RETURNS REPORTING NET INCOME				
1981	2,472	$3,441,153,120	$327,563,429	$31,447,202
1980	2,343	4,318,799,432	233,172,891	22,210,763
1979	2,293	2,916,790,183	117,657,162	10,589,486
1978	2,247	2,459,258,895	101,757,264	9,158,129
1977	2,097	2,040,160,418	91,508,042	8,232,510
1976	1,856	1,617,293,035	63,948,205	5,788,478
1975	1,576	1,443,227,158	53,655,013	4,824,077
1974	1,563	1,730,934,055	58,198,215	5,269,935
1973	1,351	1,340,425,287	47,306,838	3,826,517
1972	1,170	987,219,479	38,210,673	2,854,674
1971	1,136	908,000,983	33,653,519	2,348,906
1970	948	613,275,761	25,403,144	1,774,881
1969	1,134	863,874,340	31,995,406	2,235,888
1968	1,494	1,069,019,770	39,777,956	2,781,678
1967	1,230	1,030,294,539	34,384,812	2,331,720
1966	1,329	1,171,414,305	34,769,026	1,905,645
1965	1,353	951,713,378	24,786,408	1,352,748
1964	1,392	875,638,792	27,776,820	1,517,468
1963	1,473	1,008,857,730	25,165,222	1,375,529
1962	1,462	979,700,519	27,089,571	1,476,144
1961	1,427	1,004,681,793	25,028,591	1,364,379

FOOTNOTES FOLLOW THIS SECTION.

1981 INCOME YEAR
FOOTNOTES FOR BANK AND CORPORATION TAX TABLES 1 THROUGH 5

† Tables reflect self-assessed data from bank and corporation tax returns filed for the income year as processed up to a prescribed cutoff date. Totals will differ somewhat from those provided in text tables since the latter is based on a sample of returns.

¶ Corporations sustained losses and those which "broke even" mostly inactive corporations and cooperatives) are included in this table. Figures in the column headed "Number of Returns" include (a) approximately 3,746 corporations which have changed their income years and filed "short-period" returns and (b) approximately 84 mergers and consolidations occurring during the income year, a return for each surviving corporation and one for each of the dissolved corporations.

†† Not Available.

β Included with corporations reporting net loss.

γ Estimated.

δ Includes ordnance and accessories manufacturers, tobacco manufacturers, leather and leather products manufacturers, and other manufacturers not elsewhere classified.

ζ Includes amusement service and motion picture theaters.

λ Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.

ξ Includes hotels, employment agencies, automotive repair services and garages, miscellaneous repair services and hand trades, medical and other health services, educational institutions and agencies, other professional and social-service agencies and institutions, and corporations whose nature of business was not determinable.

π National and state banks, savings and loan associations, and other financial institutions are subject to (a) the general franchise tax rate of 9.6 percent plus (b) the financial in lieu tax rate imposed under the provisions of Section 23186 of the Bank and Corporation Tax Law. For income years ending in 1981, the in lieu rate was 2 percent for a combined 11.6 percent tax rate. The financial rate is in lieu of all other local taxes and licenses, except real property taxes, automobile registration and license fees sales taxes, utility-users taxes, state energy-resources and emergency-telephone surcharges.

τ Includes financial corporations not elsewhere classified. (Insurance companies are not subject to franchise taxes).

ϕ Includes highway, railroad, car and express, water, and airline utilities.

ψ Includes water, wharfage, carloading, stevedoring, warehousing, cold storage, and pipeline companies.

* Positive income only.

+ Less than .05%.

Appendix

Homeowner and Renter Assistance

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

Annual Report

Table 1
Homeowners Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1969-82 Calendar Years

CALENDAR YEAR	NUMBER OF CLAIMANTS PAID	TOTAL HOUSEHOLD INCOME	AVERAGE HOUSEHOLD INCOME	HOMEOWNER'S PROPERTY TAX EXEMPTION
1968	57,354	$117,450,240	$2,048	-
1969	64,023	132,684,872	2,072	$70
1970	62,400	130,926,208	2,098	750
1971	56,165	121,914,484	2,171	750
1972	291,928	1,453,667,550	4,980	750
1973	301,463	1,549,691,380	5,141	750
1974	309,254	1,610,657,680	5,208	1,750
1975	300,737	1,595,872,105	5,307	1,750
1976	293,198	1,627,743,538	5,551	1,750
1977	325,667	2,057,667,977	6,318	1,750
1978	279,090	1,821,405,372	6,526	1,750
1979	232,506	1,528,719,752	6,575	1,750
1980	184,565	1,231,600,981	6,673	1,750
1981	148,736	1,024,251,676	6,886	1,750
1982	117,523	827,089,956	7,038	1,750

CALENDAR YEAR	TOTAL PROPERTY TAX PAID	AVERAGE PROPERTY TAX PAID	AMOUNT OF ASSISTANCE		
			TOTAL	AVERAGE	PERCENT OF GROSS PROPERTY TAX PAID
1968	$15,499,510	$270	$7,804,955	$136	50.4
1969	15,917,330	249	7,829,398	122	49.2
1970	17,590,024	282	8,547,588	137	48.6
1971	18,058,122	321	8,289,540	148	45.9
1972	120,907,986	414	58,847,115	202	48.7
1973	129,296,560	429	60,595,578	201	46.9
1974	109,059,535	353	49,905,503	161	45.8
1975	131,862,741	438	50,821,381	169	38.5
1976	144,804,539	494	52,146,563	178	36.0
1977	188,575,236	579	77,823,290	239	41.3
1978	180,510,974	647	70,188,033	251	38.9
1979	61,017,427	262	24,248,104	104	39.7
1980	47,581,217	258	18,619,207	101	39.1
1981	38,444,235	258	14,255,616	96	37.1
1982	30,955,204	263	10,948,419	93	35.4

Table 2
Homeowners Property Tax Assistance Statistics
COMPARISON BY COUNTY
1982 Calendar Year

COUNTY	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
ALAMEDA	6,371	$44,970,801	$1,894,975	$695,661	$109
ALPINE	3	26,802	940	102	34
AMADOR	191	1,408,438	47,856	13,751	72
BUTTE	1,260	8,986,661	261,557	92,658	74
CALAVERAS	168	1,209,036	43,414	14,231	85
COLUSA	65	453,213	10,015	3,334	51
CONTRA COSTA	3,410	24,035,616	920,941	342,693	100
DEL NORTE	110	758,590	19,643	6,156	56
EL DORADO	417	3,041,140	111,936	36,369	87
FRESNO	4,030	27,321,881	794,087	319,651	79
GLENN	182	1,221,045	32,779	11,241	62
HUMBOLDT	824	5,622,398	180,769	72,155	88
IMPERIAL	185	1,252,713	29,962	12,012	65
INYO	82	569,008	17,629	5,787	71
KERN	2,535	16,937,798	470,738	197,836	78
KINGS	399	2,727,699	68,724	25,888	65
LAKE	504	3,445,022	91,986	34,181	68
LASSEN	132	908,855	25,310	8,753	66
LOS ANGELES	36,080	249,028,908	9,818,898	3,604,199	100
MADERA	307	2,119,857	62,437	22,441	73
MARIN	789	5,852,495	350,558	98,762	125
MARIPOSA	88	581,981	21,435	8,128	92
MENDOCINO	496	3,485,533	117,111	41,638	84
MERCED	751	5,117,948	151,134	56,236	75
MODOC	40	295,196	6,411	1,997	50
MONO	7	46,860	1,753	557	80
MONTEREY	1,086	7,635,805	280,565	100,131	92
NAPA	366	2,773,200	108,320	32,500	89
NEVADA	356	2,466,076	88,162	29,247	82
ORANGE	5,906	44,337,284	1,705,104	534,003	90
PLACER	622	4,364,818	140,908	48,882	79
PLUMAS	74	531,333	18,436	6,100	82
RIVERSIDE	4,528	32,503,351	1,053,611	363,056	80
SACRAMENTO	4,032	28,675,327	925,845	335,140	83
SAN BENITO	138	996,822	36,089	11,940	87
SAN BERNARDINO	5,659	39,511,746	1,155,618	425,104	75
SAN DIEGO	7,440	53,615,370	2,065,575	672,996	90
SAN FRANCISCO	3,883	27,715,992	1,320,292	436,807	112
SAN JOAQUIN	2,515	17,589,867	549,181	204,986	82
SAN LUIS OBISPO	970	6,942,290	269,628	87,074	90
SAN MATEO	2,630	19,393,648	1,042,425	320,498	122
SANTA BARBARA	682	4,910,387	222,967	75,699	111
SANTA CLARA	4,629	32,789,988	1,394,949	491,151	106
SANTA CRUZ	1,005	6,970,998	297,982	111,920	111
SHASTA	820	5,594,058	176,622	66,671	81
SIERRA	30	193,828	5,972	2,758	92
SISKIYOU	358	2,488,361	64,484	22,948	64
SOLANO	814	5,849,131	185,052	65,867	81
SONOMA	1,830	13,063,533	476,939	162,550	89
STANISLAUS	2,029	13,995,603	396,209	148,412	73
SUTTER	254	1,700,613	46,158	18,121	71
TEHAMA	284	2,021,249	51,368	19,018	67
TRINITY	70	509,893	21,032	6,959	99
TULARE	1,281	8,821,294	210,793	78,917	62
TUOLUMNE	219	1,627,039	50,736	16,164	74
VENTURA	1,506	11,208,625	443,176	132,790	88
YOLO	462	3,185,202	109,727	41,799	90
YUBA	241	1,675,909	50,054	18,274	76
UNCLASSIFIED	1,378	10,005,822	438,227	133,520	97
TOTALS	117,523	$827,089,956	$30,955,204	$10,948,419	$93

Table 3
Homeowners Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1982 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
NOT MORE THAN $1,000.....	233	-$681,995	$116,867	$64,312
$1,001 - 1,200.....	40	44,097	12,130	8,694
1,201 - 1,400.....	49	63,452	15,655	11,762
1,401 - 1,600.....	59	89,005	17,679	13,812
1,601 - 1,800.....	112	192,187	33,915	24,235
1,801 - 2,000.....	169	322,183	40,834	33,814
2,001 - 2,200.....	179	376,053	48,412	36,244
2,201 - 2,400.....	256	591,894	66,021	51,939
2,401 - 2,600.....	262	656,152	74,835	56,675
2,601 - 2,800.....	382	1,033,992	98,921	77,823
2,801 - 3,000.....	439	1,280,757	111,711	87,651
3,001 - 3,200.....	563	1,750,247	143,018	117,887
3,201 - 3,400.....	723	2,389,828	183,965	142,207
3,401 - 3,600.....	879	3,084,406	229,155	175,554
3,601 - 3,800.....	983	3,644,921	248,857	188,826
3,801 - 4,000.....	1,252	4,891,291	321,768	236,220
4,001 - 4,200.....	1,657	6,804,414	415,836	303,639
4,201 - 4,400.....	1,862	8,018,007	464,754	328,262
4,401 - 4,600.....	2,293	10,330,152	568,090	399,132
4,601 - 4,800.....	2,587	12,179,668	656,884	452,186
4,801 - 5,000.....	3,345	16,415,856	804,247	544,325
5,001 - 5,200.....	5,112	26,085,788	1,183,728	780,295
5,201 - 5,400.....	10,484	55,537,265	2,234,295	1,423,922
5,401 - 5,600.....	8,157	44,848,907	1,756,898	1,039,656
5,601 - 5,800.....	3,690	21,028,738	912,328	490,566
5,801 - 6,000.....	3,332	19,671,595	841,516	422,219
6,001 - 6,200.....	3,142	19,174,802	813,083	379,469
6,201 - 6,400.....	2,928	18,445,140	784,939	328,066
6,401 - 6,600.....	2,804	18,230,831	752,582	294,118
6,601 - 6,800.....	2,819	18,896,617	756,306	271,296
6,801 - 7,000.....	2,757	19,028,681	746,409	240,061
7,001 - 7,200.....	2,699	19,172,628	730,938	216,160
7,201 - 7,400.....	2,716	19,835,837	745,535	199,873
7,401 - 7,600.....	2,617	19,629,776	719,755	173,982
7,601 - 7,800.....	2,626	20,219,454	711,928	157,342
7,801 - 8,000.....	2,565	20,269,547	704,150	135,344
8,001 - 8,200.....	2,630	21,310,480	741,269	129,527
8,201 - 8,400.....	2,554	21,207,705	727,425	113,804
8,401 - 8,600.....	2,631	22,372,806	749,943	104,719
8,601 - 8,800.....	2,596	22,586,645	734,454	90,515
8,801 - 9,000.....	2,502	22,272,435	721,926	76,112
9,001 - 9,200.....	2,345	21,347,443	669,002	58,860
9,201 - 9,400.....	2,535	23,576,325	715,854	63,326
9,401 - 9,600.....	2,660	25,271,259	747,721	60,514
9,601 - 9,800.....	3,226	31,240,610	861,413	62,854
9,801 - 10,000.....	2,458	24,341,764	703,177	49,960
10,001 - 10,200.....	2,434	24,549,200	682,577	42,805
10,201 - 10,400.....	1,901	19,578,709	584,068	35,684
10,401 - 10,600.....	1,796	18,854,348	543,558	31,015
10,601 - 10,800.....	1,654	17,700,464	524,146	27,357
10,801 - 11,000.....	1,543	16,820,531	477,720	25,128
11,001 - 11,200.....	1,321	14,659,597	409,878	18,485
11,201 - 11,400.....	1,180	13,331,367	377,592	16,424
11,401 - 11,600.....	1,074	12,345,429	345,658	13,883
11,601 - 11,800.....	917	10,726,967	309,735	10,699
11,801 - 12,000.....	794	9,443,699	260,144	9,179
TOTALS.....	117,523	$827,089,956	$30,955,204	$10,948,418

Table 4
Homeowners Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1982 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
1940 AND SUBSEQUENT..	510	$2,974,683	$188,087	$78,839
1935 TO 1940.....	470	2,750,232	135,762	65,398
1930 TO 1935.....	852	5,127,008	232,374	108,487
1925 TO 1930.....	1,607	9,888,994	451,062	202,029
1920 TO 1925.....	2,744	17,740,805	732,091	304,840
1919.....	1,631	10,866,895	483,773	179,157
1918.....	2,194	15,089,611	646,603	230,941
1917.....	2,653	18,292,418	778,758	276,604
1916.....	3,163	22,336,767	907,565	306,976
1915.....	3,903	27,664,233	1,073,331	368,797
1914.....	4,849	34,908,992	1,322,804	442,669
1913.....	5,232	37,654,749	1,405,496	472,285
1912.....	5,709	41,091,716	1,545,294	518,234
1911.....	5,682	41,088,683	1,518,351	507,191
1910.....	6,252	45,165,215	1,632,250	544,776
1909.....	6,260	45,553,354	1,630,597	536,013
1908.....	5,832	42,645,072	1,531,934	488,795
1907.....	5,921	43,140,442	1,517,733	495,367
1906.....	5,514	40,224,218	1,420,576	462,704
1905.....	5,289	38,211,157	1,331,194	448,269
1904.....	5,099	36,651,650	1,295,920	440,372
1903.....	4,876	35,017,963	1,233,979	419,786
1902.....	4,454	31,401,779	1,122,268	399,078
1901.....	3,840	26,859,165	979,690	351,898
1900.....	4,040	28,163,895	1,031,153	373,988
1899.....	2,935	20,275,590	738,848	274,445
1898.....	2,959	20,209,196	741,421	288,430
1897.....	2,400	16,373,362	619,362	238,579
1896.....	2,171	14,641,328	558,362	215,557
1895.....	1,852	12,512,914	469,284	185,789
1894.....	1,507	9,900,312	378,094	157,592
1893.....	1,182	7,747,385	305,531	123,179
1892.....	1,015	6,513,880	253,789	109,172
1891.....	708	4,547,279	178,690	77,300
1890 AND PRIOR.....	2,218	13,859,014	563,178	254,883
TOTALS.....	117,523	$827,089,956	$30,955,204	$10,948,419

Table 5
Homeowners Property Tax Assistance Statistics
HOUSEHOLD INCOME BY AMOUNT OF PROPERTY TAXES PAID
1982 Calendar Year

PROPERTY TAX PAID	NUMBER OF CLAIMANTS REPORTING HOUSEHOLD INCOME OF -											
	0 TO $1,000	$1,001 TO $2,000	$2,001 TO $3,000	$3,001 TO $4,000	$4,001 TO $5,000	$5,001 TO $6,000	$6,001 TO $7,000	$7,001 TO $8,000	$8,001 TO $9,000	$9,001 TO $10,000	$10,001 TO $11,000	$11,001 TO $12,000
0 - $49.....	4	15	44	129	342	1,197	268	160	106	5	::	::
$50 - 99.....	7	43	176	438	1,087	3,693	1,031	837	657	724	276	::
100 - 149.....	18	70	245	644	1,851	5,261	1,889	1,641	1,459	1,569	997	351
150 - 199.....	27	56	241	777	2,019	5,688	2,418	2,204	2,067	2,299	1,436	790
200 - 249.....	22	53	208	646	1,865	4,748	2,396	2,238	2,157	2,201	1,541	919
250 - 299.....	11	56	165	504	1,461	3,621	2,018	1,865	1,910	1,998	1,482	876
300 - 349.....	22	34	122	369	1,040	2,298	1,383	1,316	1,423	1,311	1,020	713
350 - 399.....	17	15	90	243	642	1,467	936	917	934	981	753	512
400 - 449.....	14	21	52	195	427	846	644	614	631	642	515	282
450 - 499.....	9	13	38	112	276	539	399	382	422	399	350	223
500 - 549.....	15	11	17	79	186	358	264	278	298	272	252	158
550 - 599.....	11	10	30	62	106	230	180	208	235	210	174	112
600 - 649.....	5	9	22	40	99	207	147	124	131	151	127	84
650 - 699.....	5	5	6	29	61	128	103	92	115	109	88	61
700 - 749.....	7	0	15	28	56	106	75	81	93	90	85	51
750 - 799.....	4	3	7	25	38	86	58	58	63	63	42	27
800 - 849.....	::	::	6	20	42	59	48	46	43	43	36	20
850 - 899.....	0	4	4	10	34	62	48	32	38	36	25	25
900 - 949.....	6	::	7	12	27	35	22	32	23	31	28	20
950 - 999.....	::	0	3	7	19	23	23	26	21	16	::	15
1,000 AND OVER.....	25	7	20	31	66	123	100	72	87	74	86	43
TOTALS	233	429	1,518	4,400	11,744	30,775	14,450	13,223	12,913	13,224	9,328	5,286

::DATA ARE NOT SHOWN FOR CELLS WITH FEWER THAN THREE RETURNS; HOWEVER, DATA ARE INCLUDED IN THE APPROPRIATE TOTALS.

Table 6†

Homeowners Property Tax Assistance Statistics

MAJOR SOURCES OF HOUSEHOLD INCOME

1982 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY (INCOME)		INTEREST AND DIVIDENDS		PENSIONS AND ANNUITIES	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000.....	229	-$653,146	103	$367,958	141	$242,557	19	$59,169
$1,001 - 2,000.....	427	703,924	264	542,207	180	158,545	41	64,656
2,001 - 3,000.....	1,490	3,850,470	1,179	2,761,295	696	517,889	151	240,062
3,001 - 4,000.....	4,417	15,796,693	3,928	11,808,522	2,241	1,584,649	769	1,105,245
4,001 - 5,000.....	11,713	53,578,535	10,708	40,330,881	5,771	4,008,878	2,585	3,016,627
5,001 - 6,000.....	30,737	166,899,293	27,989	112,979,345	11,337	8,295,585	6,133	7,937,850
6,001 - 7,000.....	14,493	93,994,938	13,821	64,739,980	9,446	12,699,002	4,661	8,732,476
7,001 - 8,000.....	13,232	99,160,501	12,648	63,235,994	9,550	16,565,749	5,086	11,433,267
8,001 - 9,000.....	12,911	109,703,071	12,359	66,341,573	9,588	19,875,117	5,615	14,086,197
9,001 - 10,000.....	13,225	125,756,401	12,644	73,518,130	8,748	20,115,252	5,912	15,681,377
10,001 - 11,000.....	9,343	97,638,252	8,913	52,540,213	7,002	19,249,475	4,692	14,575,482
11,001 - 12,000.....	5,301	60,672,059	5,021	29,724,378	4,431	14,206,728	3,005	10,518,481
TOTALS.....	117,518	$827,100,991	109,577	$518,890,476	69,131	$117,519,426	38,669	$87,450,889

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME††	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000.....	7	$23,101	51	-$268,163	101	-$1,150,644	80	$72,876
$1,001 - 2,000.....	31	38,386	55	-41,905	41	-131,401	85	73,436
2,001 - 3,000.....	132	238,074	183	-5,644	81	-125,408	219	224,202
3,001 - 4,000.....	387	709,188	439	136,259	135	-75,045	518	527,875
4,001 - 5,000.....	2,062	4,458,453	950	654,706	201	-23,723	1,101	1,132,713
5,001 - 6,000.....	16,068	33,579,783	1,538	1,559,981	290	39,937	2,134	2,506,812
6,001 - 7,000.....	1,199	2,631,056	1,430	1,764,257	321	96,271	2,183	3,331,896
7,001 - 8,000.....	665	1,574,328	1,260	1,799,581	360	297,033	2,345	4,254,549
8,001 - 9,000.....	770	1,981,365	1,080	1,537,530	379	379,751	2,582	5,501,538
9,001 - 10,000.....	2,828	8,386,842	888	1,369,072	338	339,094	2,658	6,346,634
10,001 - 11,000.....	1,104	3,350,495	680	1,128,068	271	302,571	2,384	6,491,948
11,001 - 12,000.....	207	774,651	336	598,834	176	243,831	1,568	4,605,156
TOTALS.....	25,460	$64,745,722	8,890	$10,232,576	2,694	$192,857	17,857	$35,069,635

† DATA IN THIS TABLE ARE BASED ON A SAMPLE OF CLAIMS PAID; AS SUCH, THEY CANNOT BE DIRECTLY COMPARED TO STATISTICS APPEARING IN TABLES 2 THROUGH 5 WHICH WERE DERIVED FROM ALL RECORDS OF VALID CLAIMS.

†† OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES, GIFTS OVER $300, AND INCOME FROM OTHER HOUSEHOLD MEMBERS.

Table 7
Renters' Property Tax Assistance Statistics
COMPARISON BY COUNTY
1982 Calendar Year

COUNTY	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY† TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
ALAMEDA	14,450	$81,915,509	$3,612,500	$2,222,510	$154
ALPINE	*	*	*	*	102
AMADOR	179	1,154,404	44,750	22,867	128
BUTTE	1,851	11,362,270	462,750	253,307	137
CALAVERAS	147	930,280	36,750	19,459	132
COLUSA	74	442,570	18,500	10,411	141
CONTRA COSTA	6,144	35,910,357	1,536,000	913,657	149
DEL NORTE	138	830,131	34,500	19,654	142
EL DORADO	658	4,010,535	164,500	89,644	136
FRESNO	6,341	37,336,701	1,585,250	927,394	141
GLENN	174	1,041,287	43,500	24,937	143
HUMBOLDT	1,213	6,800,527	303,250	182,152	150
IMPERIAL	456	2,619,391	114,000	68,900	151
INYO	290	1,836,198	72,500	37,838	130
KERN	4,637	26,558,547	1,159,250	703,610	152
KINGS	755	4,212,060	188,750	117,323	155
LAKE	635	3,911,171	158,750	86,378	136
LASSEN	155	902,006	38,750	22,395	144
LOS ANGELES	106,846	605,436,409	26,711,500	16,370,624	153
MADERA	352	2,150,685	88,000	49,137	140
MARIN	1,004	6,255,311	251,000	136,479	136
MARIPOSA	74	445,721	18,500	10,700	145
MENDOCINO	784	4,629,558	196,000	114,119	146
MERCED	1,122	6,556,009	280,500	166,803	104
MODOC	68	366,421	17,000	10,703	157
MONO	*	*	*	*	128
MONTEREY	1,862	10,977,177	465,500	269,259	145
NAPA	829	5,274,141	207,250	106,659	129
NEVADA	401	2,474,374	100,250	54,405	136
ORANGE	12,294	75,389,965	3,073,500	1,675,916	136
PLACER	1,432	8,605,333	358,000	200,707	140
PLUMAS	140	844,909	35,000	20,195	144
RIVERSIDE	7,990	50,042,765	1,997,500	1,060,729	133
SACRAMENTO	10,495	61,219,754	2,623,750	1,552,469	148
SAN BENITO	131	787,700	32,750	18,957	145
SAN BERNARDINO	9,902	59,253,403	2,475,500	1,409,951	142
SAN DIEGO	21,298	129,670,295	5,324,500	2,937,682	138
SAN FRANCISCO	17,187	98,960,051	4,296,750	2,586,375	150
SAN JOAQUIN	6,141	35,079,725	1,535,250	937,668	153
SAN LUIS OBISPO	1,577	9,409,489	394,250	224,505	142
SAN MATEO	3,069	18,897,165	767,250	420,470	137
SANTA BARBARA	1,830	11,266,182	457,500	251,090	137
SANTA CLARA	9,104	54,720,953	2,276,000	1,274,615	140
SANTA CRUZ	2,214	13,671,641	553,500	300,036	136
SHASTA	1,693	10,414,672	423,250	233,693	138
SIERRA	39	232,887	9,750	5,343	137
SISKIYOU	511	3,140,908	127,750	70,150	137
SOLANO	1,960	11,558,426	490,000	281,807	144
SONOMA	3,331	20,472,689	832,750	451,703	136
STANISLAUS	3,609	21,501,389	902,250	522,701	145
SUTTER	536	3,213,407	134,000	76,721	143
TEHAMA	439	2,686,100	109,750	60,417	138
TRINITY	67	400,056	16,750	9,493	142
TULARE	2,010	12,171,344	502,500	284,861	142
TUOLUMNE	352	2,105,979	88,000	50,409	143
VENTURA	4,481	27,364,195	1,120,250	615,569	137
YOLO	1,472	8,674,936	368,000	214,321	146
YUBA	730	4,072,335	182,500	114,305	157
UNCLASSIFIED	3,704	21,989,512	926,000	522,305	141
*COUNTIES FEWER THAN THREE CLAIMANTS	5	34,120	1,250	586	-
TOTALS	281,382	$1,644,192,035	$70,345,500	$41,397,073	$147

† $250 RENTER STATUTORY PROPERTY TAX EQUIVALENT.

Table 8
Renters' Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1982 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY† TAX PAID	AMOUNT OF ASSISTANCE
NOT MORE THAN $1,000	647	$140,751	$161,750	$137,162
$1,001 - 1,200	199	220,711	49,750	43,060
1,201 - 1,400	275	360,781	68,750	57,360
1,401 - 1,600	525	786,600	131,250	116,540
1,601 - 1,800	522	897,715	130,500	118,019
1,801 - 2,000	773	1,483,374	193,250	174,459
2,001 - 2,200	980	2,064,139	245,000	227,282
2,201 - 2,400	1,171	2,694,782	292,750	274,122
2,401 - 2,600	1,302	3,253,414	325,500	299,123
2,601 - 2,800	2,528	6,865,094	632,000	595,701
2,801 - 3,000	2,275	6,659,086	568,750	537,162
3,001 - 3,200	1,666	5,175,976	416,500	383,965
3,201 - 3,400	1,872	6,181,898	468,000	422,400
3,401 - 3,600	2,267	7,958,052	566,750	498,997
3,601 - 3,800	2,417	8,957,704	604,250	523,566
3,801 - 4,000	3,007	11,756,553	751,750	633,290
4,001 - 4,200	5,007	20,586,152	1,251,750	1,041,617
4,200 - 4,400	4,754	20,450,684	1,188,500	965,121
4,400 - 4,600	5,152	23,211,345	1,288,000	1,020,486
4,601 - 4,800	6,872	32,374,596	1,718,000	1,326,289
4,801 - 5,000	13,610	66,866,985	3,402,500	2,571,914
5,001 - 5,200	26,440	134,608,577	6,610,000	4,807,194
5,201 - 5,400	55,517	293,681,494	13,879,250	9,550,614
5,401 - 5,600	33,914	186,489,041	8,478,500	5,495,625
5,601 - 5,800	16,336	93,100,779	4,084,000	2,481,816
5,801 - 6,000	15,447	91,283,101	3,861,750	2,191,510
6,001 - 6,200	8,894	54,333,196	2,223,500	1,172,828
6,201 - 6,400	4,917	30,966,758	1,229,250	598,870
6,401 - 6,600	4,458	28,989,822	1,114,500	499,330
6,601 - 6,800	3,744	25,093,309	936,000	382,617
6,801 - 7,000	3,317	22,894,255	829,250	305,371
7,001 - 7,200	3,031	21,529,500	757,750	256,881
7,201 - 7,400	2,985	21,799,458	746,250	230,102
7,401 - 7,600	3,013	22,606,680	753,250	210,280
7,601 - 7,800	2,681	20,655,329	670,250	166,889
7,801 - 8,000	2,615	20,666,575	653,750	143,128
8,001 - 8,200	2,553	20,683,379	638,250	127,178
8,201 - 8,400	2,371	19,685,213	592,750	106,333
8,401 - 8,600	2,315	19,687,299	578,750	92,383
8,601 - 8,800	2,208	19,208,080	552,000	77,080
8,801 - 9,000	2,265	20,169,508	566,250	67,868
9,001 - 9,200	2,061	18,763,944	515,250	51,534
9,201 - 9,400	2,857	26,618,431	714,250	71,388
9,401 - 9,600	2,596	24,673,198	649,000	58,162
9,601 - 9,800	3,883	37,633,273	970,750	77,628
9,801 - 10,000	2,063	20,428,590	515,750	41,316
10,001 - 10,200	2,467	24,843,524	616,750	43,250
10,201 - 10,400	1,419	14,615,321	354,750	24,779
10,401 - 10,600	1,347	14,142,602	336,750	21,991
10,601 - 10,800	1,198	12,819,281	299,500	18,006
10,801 - 11,000	1,096	11,946,870	274,000	16,447
11,001 - 11,200	932	10,343,527	233,000	11,686
11,201 - 11,400	823	9,300,614	205,750	10,292
11,401 - 11,600	705	8,104,002	176,250	8,088
11,601 - 11,800	603	7,052,931	150,750	6,058
11,801 - 12,000	490	5,828,182	122,500	4,920
TOTALS	281,382	$1,644,192,035	$70,345,500	$41,397,077

† $250 RENTER STATUTORY PROPERTY TAX EQUIVALENT.

Table 9
Renters' Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1982 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE
1940 AND SUBSEQUENT..	27,988	$145,777,294	$6,997,000	$4,615,498
1935 TO 1940.....	6,856	35,351,335	1,714,000	1,163,631
1930 TO 1935.....	9,025	46,800,536	2,256,250	1,531,146
1925 TO 1930.....	13,059	69,603,385	3,264,750	2,164,249
1920 TO 1925.....	17,539	95,526,538	4,384,750	2,845,512
1919.....	5,541	30,207,488	1,385,250	877,496
1918.....	6,562	36,933,413	1,640,500	1,001,080
1917.....	7,729	44,341,330	1,932,250	1,151,441
1916.....	8,884	53,368,063	2,221,000	1,255,820
1915.....	9,155	55,393,858	2,288,750	1,287,387
1914.....	10,444	63,413,640	2,611,000	1,464,904
1913.....	9,956	60,760,566	2,489,000	1,385,318
1912.....	10,662	65,659,296	2,665,500	1,466,062
1911.....	10,235	64,073,337	2,558,750	1,370,035
1910.....	10,525	65,549,736	2,631,250	1,420,416
1909.....	9,791	60,840,427	2,447,750	1,327,133
1908.....	9,798	61,718,646	2,449,500	1,298,697
1907.....	9,616	59,913,021	2,404,000	1,295,476
1906.....	9,035	56,337,686	2,258,750	1,216,133
1905.....	8,734	54,460,826	2,183,500	1,174,901
1904.....	8,268	51,313,534	2,067,000	1,121,228
1903.....	7,630	47,120,151	1,907,500	1,042,750
1902.....	7,251	44,424,069	1,812,750	999,101
1901.....	6,324	38,971,077	1,581,000	867,741
1900.....	6,431	38,772,414	1,607,750	907,832
1899.....	4,673	28,408,198	1,168,250	651,267
1898.....	4,691	28,112,805	1,172,750	669,142
1897.....	3,717	22,124,528	929,250	533,858
1896.....	3,580	21,031,358	895,000	521,410
1895.....	2,985	17,376,085	746,250	440,693
1894.....	2,398	13,878,826	599,500	355,812
1893.....	2,051	11,466,530	512,750	317,981
1892.....	1,739	9,884,392	434,750	264,597
1891.....	1,237	6,796,372	309,250	195,042
1890 AND PRIOR.....	7,273	38,481,275	1,818,250	1,196,287
TOTALS.....	281,382	$1,644,192,035	$70,345,500	$41,397,076

*$250 STATUTORY PROPERTY TAX EQUIVALENT

Table 10†

Renters' Property Tax Assistance Statistics

MAJOR SOURCES OF HOUSEHOLD INCOME

1982 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY (INCOME)		INTEREST AND DIVIDENDS		PENSIONS AND ANNUITIES	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000.....	638	$131,751	48	$111,414	79	$40,840	17	$18,950
$1,001 - 2,000.....	2,254	3,660,777	1,071	1,822,854	305	118,558	92	108,309
2,001 - 3,000.....	8,024	20,793,627	4,025	9,684,184	1,043	466,362	342	588,482
3,001 - 4,000.....	11,409	40,472,595	8,277	25,677,738	2,584	1,350,028	1,115	1,650,358
4,001 - 5,000.....	35,211	162,473,104	23,190	85,839,924	6,808	4,126,620	5,147	8,453,883
5,001 - 6,000.....	147,615	798,652,657	99,095	373,134,250	18,164	9,461,671	17,439	25,618,440
6,001 - 7,000.....	25,599	163,847,446	22,903	103,471,727	9,567	11,552,301	7,657	15,055,001
7,001 - 8,000.....	14,338	107,318,542	13,090	64,759,428	7,847	13,482,565	5,847	14,419,895
8,001 - 9,000.....	11,692	99,223,479	10,719	57,119,375	6,875	14,048,802	5,189	14,571,736
9,001 - 10,000.....	13,481	128,277,436	11,224	65,087,613	6,000	13,551,682	4,755	13,718,541
10,001 - 11,000.....	7,543	78,514,598	6,922	40,376,186	4,388	12,470,735	3,290	10,690,212
11,001 - 12,000.....	3,566	40,772,256	3,295	18,774,312	2,610	9,182,806	1,873	6,994,038
TOTALS.....	281,370	$1,644,138,268	203,859	$845,859,005	66,270	$89,853,970	52,763	$111,887,845

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME††	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000.....	127	$138,898	7	-$33,551	23	-$121,560	108	-$23,240
$1,001 - 2,000.....	706	1,066,075	14	15,963	14	-9,914	524	538,932
2,001 - 3,000.....	2,977	7,112,016	29	32,933	31	-34,806	1,557	2,944,456
3,001 - 4,000.....	3,739	9,651,183	49	63,169	55	-327	1,297	2,080,446
4,001 - 5,000.....	18,364	60,354,650	113	166,360	116	36,779	2,261	3,494,888
5,001 - 6,000.....	119,735	381,867,981	355	560,576	143	90,211	5,734	7,919,528
6,001 - 7,000.....	8,450	25,839,183	164	221,039	133	92,750	4,314	7,615,439
7,001 - 8,000.....	1,866	6,503,620	134	222,344	149	168,395	3,130	7,762,295
8,001 - 9,000.....	1,552	5,930,710	94	146,429	124	173,798	2,531	7,232,629
9,001 - 10,000.....	5,634	27,724,883	70	126,872	99	138,903	2,491	7,928,942
10,001 - 11,000.....	1,938	7,961,413	59	146,325	66	95,862	1,886	6,773,865
11,001 - 12,000.....	357	1,526,750	26	32,821	41	26,965	1,119	4,233,564
TOTALS.....	165,445	$535,677,368	1,104	$1,701,280	994	$657,056	26,952	$58,501,744

†DATA IN THIS TABLE ARE BASED ON A SAMPLE OF CLAIMS PAID; AS SUCH THEY CANNOT BE DIRECTLY COMPARED TO STATISTICS
††APPEARING IN TABLES 1 THROUGH 5 WHICH WERE DERIVED FROM ALL RECORDS OF VALID CLAIMS.

OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES, GIFTS OVER $300, AND INCOME FROM OTHER HOUSEHOLD MEMBERS.

Table 11
Homeowners-Renters' Property Tax Assistance Statistics
TYPES OF CLAIMANTS BY SIZE OF HOUSEHOLD INCOME
1982 Calendar Year

HOUSEHOLD INCOME CLASS	HOMEOWNERS			RENTERS		
	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL
NOT MORE THAN $1,000.....	190	43	233	243	404	647
$1,001 - 1,200.....	33	7	40	89	110	199
1,201 - 1,400.....	39	10	49	139	136	275
1,401 - 1,600.....	54	5	59	278	247	525
1,601 - 1,800.....	102	10	112	331	191	522
1,801 - 2,000.....	155	14	169	535	238	773
2,001 - 2,200.....	162	17	179	663	317	980
2,201 - 2,400.....	240	16	256	607	564	1,171
2,401 - 2,600.....	235	27	262	739	563	1,302
2,601 - 2,800.....	335	47	382	961	1,567	2,528
2,801 - 3,000.....	394	45	439	1,266	1,009	2,275
3,001 - 3,200.....	520	43	563	1,098	568	1,666
3,201 - 3,400.....	682	41	723	1,363	509	1,872
3,401 - 3,600.....	833	46	879	1,650	617	2,267
3,601 - 3,800.....	937	46	983	1,839	578	2,417
3,801 - 4,000.....	1,200	52	1,252	2,217	790	3,007
4,001 - 4,200.....	1,563	94	1,657	3,209	1,798	5,007
4,201 - 4,400.....	1,773	89	1,862	3,606	1,148	4,754
4,401 - 4,600.....	2,182	111	2,293	3,982	1,170	5,152
4,601 - 4,800.....	2,461	126	2,587	5,146	1,726	6,872
4,801 - 5,000.....	3,014	331	3,345	7,881	5,729	13,610
5,001 - 5,200.....	4,437	675	5,112	15,570	10,870	26,440
5,201 - 5,400.....	9,288	1,196	10,484	37,962	17,555	55,517
5,401 - 5,600.....	7,561	596	8,157	26,789	7,125	33,914
5,601 - 5,800.....	3,484	206	3,690	8,156	8,180	16,336
5,801 - 6,000.....	3,129	203	3,332	8,577	6,870	15,447
6,001 - 6,200.....	2,969	173	3,142	6,353	2,541	8,894
6,201 - 6,400.....	2,777	151	2,928	3,897	1,020	4,917
6,401 - 6,600.....	2,650	154	2,804	3,562	896	4,458
6,601 - 6,800.....	2,683	136	2,819	3,115	629	3,744
6,801 - 7,000.....	2,626	131	2,757	2,819	498	3,317
7,001 - 7,200.....	2,578	121	2,699	2,588	443	3,031
7,201 - 7,400.....	2,603	113	2,716	2,570	415	2,985
7,401 - 7,600.....	2,534	83	2,617	2,660	353	3,013
7,601 - 7,800.....	2,516	110	2,626	2,425	256	2,681
7,801 - 8,000.....	2,480	85	2,565	2,318	297	2,615
8,001 - 8,200.....	2,531	99	2,630	2,283	270	2,553
8,201 - 8,400.....	2,457	97	2,554	2,137	234	2,371
8,401 - 8,600.....	2,550	81	2,631	2,137	178	2,315
8,601 - 8,800.....	2,518	78	2,596	2,009	199	2,208
8,801 - 9,000.....	2,403	99	2,502	2,065	200	2,265
9,001 - 9,200.....	2,239	106	2,345	1,894	167	2,061
9,201 - 9,400.....	2,434	101	2,535	2,599	258	2,857
9,401 - 9,600.....	2,560	100	2,660	2,377	219	2,596
9,601 - 9,800.....	3,095	131	3,226	3,533	350	3,883
9,801 - 10,000.....	2,379	79	2,458	1,904	159	2,063
10,001 - 10,200.....	2,346	88	2,434	2,248	219	2,467
10,201 - 10,400.....	1,843	58	1,901	1,325	94	1,419
10,401 - 10,600.....	1,747	49	1,796	1,254	93	1,347
10,601 - 10,800.....	1,600	54	1,654	1,115	83	1,198
10,801 - 11,000.....	1,483	60	1,543	1,013	83	1,096
11,001 - 11,200.....	1,291	30	1,321	866	66	932
11,201 - 11,400.....	1,148	32	1,180	765	58	823
11,401 - 11,600.....	1,046	28	1,074	672	33	705
11,601 - 11,800.....	892	25	917	577	26	603
11,801 - 12,000.....	774	20	794	464	26	490
TOTALS.....	110,755	6,768	117,523	200,440	80,942	281,382

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